## **MISSOURI PUBLIC SERVICE COMMISSION**

## **COMMISSION STAFF DIVISION**

REPORT ON CLASS COST OF SERVICE AND RATE DESIGN

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Missouri Public Service Commission



## **MISSOURI-AMERICAN WATER COMPANY**

## CASE NO. WR-2015-0301

Jefferson City, Missouri January 2016

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Staff Exhibit No. 3

Date <u>7-21-14</u> Reporter Tu File No. UR-2015-0301

### REPORT ON CLASS COST OF SERVICE AND RATE DESIGN MISSOURI-AMERICAN WATER COMPANY CASE NO. WR-2015-0301

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#### I. EXECUTIVE SUMMARY

#### A. Staff's Class Cost of Service and Rate Design Objectives

Staff's class cost of service and rate design objectives are:

- 1. To design rates that give Missouri-American Water Company (MAWC or Company) the ability to collect the overall increase or decrease in revenues authorized by the Missouri Public Service Commission (Commission);
- 2. To consolidate MAWC's various water systems into three districts and to consolidate MAWC's various sewer systems into five districts. The company has many water and sewer systems in Missouri. Most of these systems are small and primarily residential. Staff determined that consolidated districts with similar operating characteristics will benefit all the customers of MAWC and is in the public interest;
- 3. To develop rates reflecting the Class Cost-of-Service (CCOS) study in all districts. Generally, customers pay the cost of service allocated to each customer classification, and the Company has an opportunity to recover its actual cost of providing service (including an opportunity to receive a return on its investment) by assigning the results of Staff's CCOS study to each customer classification within each district;
- 4. To assist with the revenue requirement in the three water and five sewer districts. It is Staff's recommendation that each customer in each district should pay their true cost of service; however, Staff also recognizes that this may result in rate shock to the majority of customers receiving sewer service and place a burden of extremely high rates for the customers in these districts; and
- 5. To continue the existing rate structure for each customer classification currently in effect for the primary water system in each of the water districts. Continuing the use of the existing rate structure for water customers allows familiarity of rate structure for most customers. The primary water system for each water district is: District 1 is St. Louis Metro, District 2 is St. Joseph, and District 3 is Joplin.

#### B. Staff's Plan to Accomplish These Objectives

To accomplish these objectives, Staff recommends the following actions by the Commission:

- 1. Adoption of Staff's proposed district consolidation.
- 2. Adoption of Staff's proposed rates, which reflect the results of Staff's CCOS study and which allocates costs to each customer classification in each district.
- 3. Adoption of Staff's recommendation to not change sewer rates at this time.
- 4. Adoption of Staff's recommendation to shift revenue responsibility from the sewer operations to Water District 2.
- 5. Adoption of the block rates within each customer classification for each district as recommended by Staff.
- 6. Order that an overall revenue increase/decrease be implemented according to each rate component of each rate schedule as recommended by Staff.

### II. CLASS COST OF SERVICE: WATER OPERATIONS

### A. Overview

The purpose of Staff's CCOS study is to determine and provide the Commission with a measure of relative class cost responsibility for MAWC's overall revenue requirement on a consolidated district basis. For purposes of Staff's CCOS study, Staff used the customer classifications provided by the company. For individual costs, class cost responsibility can be either assigned or allocated to customer classes using reasonable methods for determining the class responsibility for that cost.

The CCOS study does not include any allowance for a true-up estimate as provided in Staff's Accounting work papers. At this time it is impossible to accurately allocate the true-up estimate among the various cost allocation factors without knowing which specific accounts are affected by the true-up.

### B. Base-Extra Capacity Method

Staff allocated each district's cost of service using the "base-extra capacity" method as outlined in the American Water Works Association manual of water supply practices, Principles of Water Rates, Fees, and Charges, Fifth Edition (AWWA M1), which is the method generally accepted by the industry and utilized in past MAWC rate cases by both Staff and MAWC. This method involves allocating the various cost components based on data pertaining to operating costs, operating revenues, system capacity, customer usage, and customer numbers. The results of these allocations show the relative cost of service for each customer class and the appropriate operating revenue levels that should be recovered from each customer class. Rates are then designed to collect the appropriate revenues needed to recover the costs that are allocated to each class.

In the base-extra capacity method, costs of service are generally classified to four primary cost components: Base, Extra Capacity, Customer, and Fire Protection.

**Base costs** are the costs that vary with the amount of water used and operation under average load conditions. Base costs are allocated to customer classifications according to the amount of water consumed.

**Extra Capacity costs** are the costs associated with meeting the requirements that are in excess of the average load conditions. The extra capacity costs include operation and maintenance expenses and capital costs for system capacity above what is required for the average rate of use.

**Customer costs** are those costs associated with serving customers, regardless of the amount of water consumed. Those costs include customer accounting and collection expenses, meter-reading, billing, and capital costs related to meters and services.

Fire Protection costs are those costs directly assigned to fire protection functions.

Allocation of each of these costs is accomplished by applying class allocation factors. These class allocation factors are applied to the annualized and normalized expenses, and return on investment to determine the total costs to be recovered by each class in each district.

The customer class allocation factors developed are based on Staff's district-specific cost of service allocations as of Staff's direct filing and, as noted above, do not include the recovery of any true-up allowance.

#### **C.** Allocation Factors

In Staff's CCOS study, Staff utilizes nineteen (19) factors to allocate the various costs to the individual customer classes. A brief description of each factor, what it is used to allocate, and how it is developed follows:

Factor 1 is the allocation of costs that vary with the amount of water consumed. This factor is used in the allocation of such costs as purchased water, purchased power, and chemicals. The costs are allocated to the customer rate classifications in proportion to the average daily consumption for each customer rate classification. These types of costs vary with the amount of water consumed and are considered base costs. Factor 1 is calculated by dividing the average daily consumption for each customer class by the average daily consumption for the entire district.

Factors 2 and 3 are the allocations of costs associated with facilities providing base and maximum day extra capacity functions, and the allocation of costs associated with facilities providing base, maximum day extra capacity, and fire protection functions. These factors are calculated by the allocation of such costs as source of supply expenses (excluding purchased water) and water treatment expenses (excluding chemicals). These types of costs are associated with meeting usage requirements in excess of the average, and generally, they are the costs associated with meeting maximum day requirements. Factor 2 is calculated by weighting the average daily consumption with maximum day extra capacity demand for each customer classification. Factor 3 is calculated by the weighting of average daily consumption, maximum day extra capacity demand and fire protection demand for each customer classification.

**Factors 4 and 5** are the allocation of costs associated with facilities serving base and maximum hour extra capacity functions and the allocation of costs associated with storage facilities. These factors are calculated by the allocation of costs related to smaller mains and storage facilities such as tanks and standpipes. These costs are allocated partly on average consumption and maximum hour extra demand. These types of costs are related to facilities that are designed to meet maximum hour and fire protection requirements. Factor 4 is calculated by weighting the average daily consumption, maximum day extra capacity demand and fire protection demand for each customer classification. Factor 5 is calculated by weighting average hourly consumption, maximum hour extra capacity demand and fire protection demand for each customer classification.

**Factor 6** is the allocation of costs associated with power and pumping facilities. These costs are allocated on the combined bases of maximum day and maximum hour extra capacity. This factor is calculated by the weighting of factors 2, 3 and 4 for each customer classification.

Factor 7 is the allocation of costs associated with transmission and distribution mains. This factor is calculated from the weighting of factors 3 and 4.

**Factor 8** is the allocation of costs associated with fire hydrants. This factor is determined by the allocation of costs directly associated with fire hydrants themselves and the maintenance thereof.

Factor 9 is the allocation of costs associated with meters. This factor is based on the relative cost of meters by size and customer classification. This factor is calculated by the weighting of the costs associated with the different meter sizes in each customer classification excluding public fire.

Factor 10 is the allocation of costs associated with services. This factor is calculated similar to factor 9.

Factor 11 is the allocation of transmission and distribution operation supervision and engineering and miscellaneous expenses. This factor is based on the allocation of transmission and distribution operation costs for each customer classification.

Factor 12 is the allocation of transmission and distribution maintenance supervision and engineering, structures and improvements and other expenses. This factor is based on the allocation of transmission and distribution maintenance costs for each customer classification.

Factor 13 is the allocation of billing and collection costs. This factor is based on the total number of customers for each customer classification.

Factor 14 is the allocation of meter reading costs. This factor is based on the number of metered customers for each customer classification.

Factor 15 is the allocation of direct labor expenses. This calculation includes all other operation and maintenance expenses, excluding purchased water, power, chemicals, and waste disposal for each customer classification.

Factor 16 is the allocation of labor related taxes and benefits. The calculation includes all direct labor expenses, except purchased water, power, chemicals and waste disposal for each customer classification.

Factor 17 is the allocation of organization, franchises and consents, miscellaneous intangible plant and other rate base elements. This factor is calculated on original cost less depreciation, excluding organization, franchises and other tangible equipment for each customer classification.

Factor 18 is the allocation of income taxes and income available for return for each customer classification. This factor is calculated by adding net utility plant and netting other rate base items for each customer classification.

Factor 19 is the allocation of total cost of service less items that are re-allocated for each customer classification. This factor is calculated by subtracting the cost of public fire from the total cost of service for each customer classification.

### D. Transmission and Distribution Mains Adjustment

Staff is proposing to continue a main adjustment for Sale-for-Resale and certain large industrial customers in the Joplin, St. Joseph, and St. Louis Metro service territories approved by the Commission in the previous rate case. It remains Staff's opinion that it is appropriate to make a main adjustment for certain large industrial customers and the Sale-for-Resale customer class because they are connected directly to the transmission system and do not receive any benefit from the smaller distribution mains. Staff has performed an adjustment similar to the Company's adjustment for the Joplin and St. Joseph Districts.

The distribution system of the St. Louis Metro (SLM) District is significantly more complicated than most of MAWC's other systems due to the number of transmission and distribution mains and the size of the system. Sale for Resale customers are connected directly to the transmission system and do not receive any benefit from the smaller distribution mains. Staff proposes to continue the adjustment for large industrial customers approved by the Commission in the previous rate case. Staff used the Company's consumption adjustment for the large industrial customers in St. Louis, and the adjustment on the remaining industrial customers being served on smaller mains, as these customers are receiving service from a relatively small percentage of the total distribution main system. This results in 10% of the volumes from the St. Louis industrial customers, being used in the development of allocation factor 4 for District 1. Staff's proposed adjustment is similar to the Company's adjustment for the SLM District.

#### E. Results of Water Class Cost-of-Service Study

It is Staff's opinion that the CCOS study, with the above-mentioned adjustments, correctly allocates the cost of providing service to each customer classification in each of the districts. At this time, Staff is proposing that Water District 2 provide support totaling \$39,345 to the sewer operations to allocate corporate costs to each district.

Staff Expert: Curtis B. Gateley

### III. RATE DESIGN: WATER OPERATIONS

#### A. Overview

Staff's rate design for the Company's water operations is based on the actual revenue requirement for each district. The rate structure that is utilized generally consists of a fixed monthly customer charge and a commodity (usage) charge. The customer charge is developed

by comparing certain costs that are generally considered fixed and the number of customers in each class. Commodity charges are generally developed by comparing the remaining costs and the usage characteristics of each class.

#### **B.** Design of Block Rates

Presently, a single-block rate structure is used for residential customers in the Brunswick, Joplin, Jefferson City, Mexico, St. Joseph, Warren County, and Warrensburg Districts and the all of the small systems. The SLM District also utilizes a single-block rate for all customer classes. In the Parkville District and the non-residential customer classes in the above districts, excluding SLM, a declining block rate structure is utilized. A single-block rate structure is one in which the commodity rate is constant regardless of the volumes used. A declining block rate structure is one in which the commodity rate is based upon pre-established blocks of usage. As the customer consumes more and moves to a different block, the commodity rate declines; or, stated another way, the more a customer uses, the cheaper the additional gallons are than the initial gallons. Staff proposes to continue the existing SLM rate structure for Water District 1 and to continue a declining block structure for all non-residential customer rate classifications for Water District 2 and Water District 3.

Staff's method in designing the block rates was to keep the existing ratio between the currently approved blocks constant.

#### Staff Expert: James A. Busch

### IV. CLASS COST OF SERVICE: SEWER OPERATIONS

#### A. Overview

Because the Company's sewer operations are relatively small and generally consist of residential customers, Staff did not perform a CCOS study for the Company's sewer operations. The rates for MAWC's sewer operations were determined by the results of Staff's audit and the development of cost of service (COS) for MAWC's sewer operations based on the Water & Sewer Unit's small company rate design method.

The five sewer districts have a small number of commercial customers. Many of these commercial customers have usage characteristics that mirror the usage of a residential customer. Other than the small number of commercial customers, none of these districts have the complexities of allocating costs between varied customer classes.

#### B. Results of Sewer Cost of Service

Costs of sewer utilities are high, and are significantly higher than water costs per customer due to the geographic distribution of the customers and relatively low number of customers per sewer treatment facility. Districts 2, 3, and 4 require significant increases in funding to cover costs, which would result in rate shock to those customers. The COS indicates that spreading some costs among districts will allow the company to maintain existing rates for most customers.

Specifically, transferring \$608,888 in revenues from districts 1 and 5 to districts 2, 3, and 4 would offset much of these costs. The remaining \$39,345 in revenue support is provided by Water District 2.

The COS for the sewer districts does not include any allowance for a true-up estimate for the same reasons stated earlier in the overview of the CCOS for the water operations.

Staff Expert: Curtis B. Gateley

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V. RATE DESIGN: SEWER OPERATIONS

Staff recommends that all sewer rates for all customers remain the same.

Staff Expert: James A. Busch

VI. SPECIAL CONTRACTS

Staff will review the special contracts, and will discuss any proposed changes in Rebuttal Testimony.

Staff Expert: Curtis B. Gateley

VII. MISCELLANEOUS FEES

The Company filed proposed miscellaneous water fees, which largely carry forward existing fees. Staff will have some recommended changes based on a study of actual costs to conduct the activities, as well as correction of some typographical errors. Staff will discuss these proposed changes further in Rebuttal Testimony.

Staff Expert: Curtis B. Gateley

#### Schedules included in Staff's CCOS Report

Schedule 1 includes Staff's CCOS study for each water district, which summarizes the current cost of service, revenues at present rates, revenues at proposed rates and the amount of increase/decrease for each customer class within each district.

Schedule 2 shows Staff's proposed customer charge, commodity charge by customer class for each district.

Schedule 3 shows the allocation of Staff's Auditing Unit's cost of service by customer class for each district.

Schedule 4 shows the development of the allocation factors, including public and private fire, used in the allocation among customer classifications shown in Schedule 3.

Schedule 5 includes the number of meters and services for each district with an appropriate weighting factor for each customer class.

Schedule 6 is a summary of Staff's proposed water rates compared to each water system's current rates.

Schedule 7 contains Staff's rate design worksheets for the sewer districts.

## **BEFORE THE PUBLIC SERVICE COMMISSION**

## **OF THE STATE OF MISSOURI**

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In the Matter of Missouri-American Water Company's Request for Authority to Implement a General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas

File No. WR-2015-0301

### **AFFIDAVIT OF JAMES A. BUSCH**

STATE OF MISSOURI ) ) ss COUNTY OF COLE )

**COMES NOW** James A. Busch and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached Report on Class Cost of Service and Rate Design; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

James A. Busch

Subscribed and sworn to before me this  $19^{4/L}$ day of January, 2016.

SUSAN L. SUNDERMEYER Notary Public - Notary Seal State of Missouri Commissioned for Callaway County My Commission Expires: October 28, 2018 Commission Number: 14942086

### **BEFORE THE PUBLIC SERVICE COMMISSION**

### **OF THE STATE OF MISSOURI**

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In the Matter of Missouri-American Water Company's Request for Authority to Implement a General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas

File No. WR-2015-0301

### **AFFIDAVIT OF CURT B. GATELEY**

### STATE OF MISSOURI ) ss ) **COUNTY OF COLE**

COMES NOW Curt B. Gateley and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached Report on Class Cost of Service and Rate Design; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

Curt B. Gateley

Subscribed and sworn to before me this 194 day of January, 2016.

SUSAN L. SUNDERMEYER Notary Public - Notary Seal State of Missouri Commissioned for Callaway County My Commission Expires: October 28, 2018 Commission Number: 14942086

## Missouri American Water Company Water District 1 PSC Staff Study

## Comparison of Cost of Service with Revenues under Present and Proposed Rates For Test Year Ending December 31, 2014

	Revenues Pres	sent Rates	Revenues Prop	osed Rates	Proposed (	Change
Customer Classification	Amount	Percent	 Amount	Percent	 Amount	Percent
Residential	\$ 142,729,122	71.92%	\$ 155,419,468	74.13%	\$ 12,690,346	8.89%
Commercial	\$ 35,152,678	17.71%	\$ 33,523,643	15.99%	\$ (1,629,035)	-4.63%
Industrial	\$ 7,909,462	3.99%	\$ 8,049,709	3.84%	\$ 140,247	1.77%
Other Public Authority	\$ 3,033,854	1.53%	\$ 2,610,591	1.25%	\$ (423,263)	-13.95%
Sale for Resale	\$ 6,761,244	3.36%	\$ 8,277,083	3.95%	\$ 1,515,839	22.42%
Public and Private Fire	\$ 2,870,223	1.45%	\$ 1,771,934	0.85%	\$ (1,098,289)	-38.26%
Total	\$ 198,456,583	100%	\$ 209,652,428	100%		
Other Revenues	\$ 2,765,430		\$ 2,765,430			
Total	\$ 201,222,013		\$ 212,417,858		\$ 11,195,845	5.56%

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## Missouri American Water Company Water District 2 PSC Staff Study

## Comparison of Cost of Service with Revenues under Present and Proposed Rates For Test Year Ending December 31, 2014

	<b>Revenues</b> Pres	sent Rates	]	Revenues Prop	osed Rates	Proposed (	Change
Customer Classification	Amount	Percent		Amount	Percent	 Amount	Percent
Residential	\$ 16,121,798	52.13%	\$	10,990,875	39.66%	\$ (5,130,923)	-31.83%
Commercial	\$ 5,485,901	17.74%	\$	3,168,390	11.43%	\$ (2,317,511)	-42.24%
Industrial	\$ 5,301,783	17.14%	\$	11,170,533	40.31%	\$ 5,868,750	110.69%
Other Public Authority	\$ 922,100	2.98%	\$	597,228	2.15%	\$ (324,872)	-35.23%
Sale for Resale	\$ 2,552,301	8.18%	\$	1,453,589	5.25%	\$ (1,098,712)	-43.05%
Public and Private Fire	\$ 545,174	1.76%	\$	333,116	1.20%	\$ (212,058)	-38.90%
Total	\$ 30,929,057	100%	\$	27,713,731	100%		
Other Revenues	\$ 286,237		\$	286,237			
Total	\$ 31,215,294		\$	27,999,968		\$ (3,215,326)	-10.30%

## Missouri American Water Company Water District 3 PSC Staff Study

## Comparison of Cost of Service with Revenues under Present and Proposed Rates For Test Year Ending December 31, 2014

	Revenues Pres	sent Rates	]	Revenues Prop	osed Rates	Proposed (	Change
Customer Classification	Amount	Percent		Amount	Percent	 Amount	Percent
Residential	\$ 14,316,059	56.06%	\$	12,176,904	51.10%	\$ (2,139,155)	-14.94%
Commercial	\$ 5,370,494	21.03%	\$	5,197,399	21.81%	\$ (173,095)	-3.22%
Industrial	\$ 2,812,435	11.01%	\$	3,673,337	15.41%	\$ 860,902	30.61%
Other Public Authority	\$ 1,092,873	4.28%	\$	1,215,323	5.10%	\$ 122,450	11.20%
Sale for Resale	\$ 940,245	3.63%	\$	1,070,304	4.49%	\$ 130,059	13.83%
Public and Private Fire	\$ 1,006,901	3.94%	\$	497,266	2.09%	\$ (509,635)	-50.61%
Total	\$ 25,539,007	100%	\$	23,830,533	100%		
Other Revenues	\$ 351,276		\$	351,276			
Total	\$ 25,890,283		\$	24,181,809		\$ (1,708,474)	-6.60%

### Water District 1

## Customer Charge

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Monthly							
Meter Size	Prop	osed Rate					
5/8"	\$	11.06					
3/4"	\$	11.68					
1"	\$	12.68					
1 1/2"	\$	16.80					
2"	\$	18.93					
3"	\$	49.85					
4"	\$	71.16					
6"	\$	111.82					
8"	\$	247.18					
10"	\$	315.76					
12"	\$	462.33					

Qu	Quarterly								
Meter Size	Prop	oosed Rate							
5/8"	\$	17.27							
3/4"	\$	19.11							
1"	\$	22.11							
1 1/2"	\$	34.50							
2"	\$	40.87							
3"	\$	133.63							
4"	\$	197.57							
6"	\$	319.55							
8"	\$	725.62							
10"	\$	931.36							
12"	\$	1,371.07							

## Commodity Charge

				Other Public	
	Residential	Commerical	Industrial	Authority	Sale for Resale
Block 1	\$ 4.1710	\$ 3.5275	\$ 1.8852	\$ 3.5053	\$ 1.8242

# Private Fire

Meter Size	Pro	oposed Rate
2"	\$	55.49
3"	\$	95.29
4"	\$	151.14
6"	\$	310.07
8"	\$	533.57
10"	\$	820.12
12"	\$	1,169.35
20"		-
Private	\$	386.95

## Water District 2

## **Customer Charge**

. 1

Monthly							
Meter Size	Prop	osed Rate					
5/8"	\$	10.57					
3/4"	\$	11.53					
1"	\$	13.29					
1 1/2"	\$	20.21					
2 <sup>#</sup>	\$	24.06					
3"	\$	73.17					
4"	\$	106.66					
6"	\$	171.77					
8"	\$	386.48					
10"	\$	496.55					
12"	\$	728.70					

## Commodity Charge

						C	ther Public		
	Res	sidential	Comm	erical	Industrial		Authority	Sale	e for Resale
Block 1	\$	3.2942	\$	2.7616	\$ 1.5481	\$	2.7530	\$	1.6783

## Private Fire

Meter Size	Proposed Rate				
2"	\$	93.30			
3"	\$	160.25			
4"	\$	254.16			
6"	\$	521.41			
8"	\$	897.25			
10"	\$	1,379.11			
12"	\$	1,966.38			
20"		-			
Private	\$	650.69			

## Water District 3

## Customer Charge

Mo	onthly	
Meter Size	Prop	osed Rate
5/8"	\$	9.32
3/4"	\$	10.19
1"	\$	11.87
1 1/2"	\$	18.34
2"	\$	22.07
3"	\$	66.79
4 <sup>11</sup>	\$	97.12
6"	\$	156.65
8"	\$	352.02
10"	\$	452.79
12"	\$	663.87

### **Commodity Charge**

				Other Public					
	Residential	Commerical	Industrial	Authority	Sale for Resale				
Block 1	\$ 4.5827	\$ 3.9320	\$ 2.7830	\$ 3.9370	\$ 2.8184				

Private Fire

Meter Size	Pr	oposed Rate
2"	\$	126.58
3"	\$	217.40
4"	\$	344.81
6"	\$	707.38
8"	\$	1,217.27
10"	\$	1,871.00
12"	\$	2,667.73
20"		-
Private	\$	882.77

### Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Depreciation Expense

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ccount	MO Adjusted Jurisdictional	Allocation Number	Residential C	Commercial	Industrial	Other Public Auth.		re Protection Fin - Private		Total
INTANGIBLE PLANT										
301.000 Organization - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	-\$0	\$0	50
302.000 Franchises and Consents - IP	50 50	17-UPIS Basis	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	50 50	\$0
303,000 Other Plant & Misc, Equipment - IP	\$0	15-A&G Basis	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0
TOTAL INTANGIBLE PLANT	<u> </u>	13-400 24515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT										
310,000 Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000 Structures and Improvements - SSP	\$219,657	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$145,698	\$36,815	\$15,749	\$2,790	\$18,605	\$0	\$0	\$219,65
312.000 Collecting & Impounding Reservoirs	\$0	1-Varies with water used	50	\$0	\$0	<b>SO</b>	<b>S</b> 0	\$0	\$0	S
313,000 Lake, River and Other Intakes	\$119,705	2-Assoc. with facilities serving base and max.	\$79,400	\$20,063	\$8.583	\$1,520	\$10,139	\$0	\$0	\$119,705
	4	day extra capacity functions.	••••	••			•,	•-	••	•••••
314.000 Wells and Springs	\$23,656	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$15,691	\$3,965	\$1,696	\$300	\$2,004	\$0	\$0	\$23,656
316,000 Supply Mains	\$142,696	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$94,650	\$23,916	\$10,231	\$1,812	\$12,086	\$0	\$0	\$142,695
317.000 Other Water P/E-Supply	\$69	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$46	\$12	\$5	\$1	\$6	\$0	\$0	\$70
TOTAL SOURCE OF SUPPLY PLANT	\$505,783		\$335,485	\$84,771	\$36,264	\$6,423	\$42,840	\$0	\$0	\$505,78
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(
321,000 Structures and Improvements - PP	\$226,245	6-Assoc. w/power and pumping facilities	\$148,281	\$37,444	\$15,950	\$2,851	\$18,824	\$656	\$2,240	\$226,24
322.000 Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
323.000 Forces Main	\$40,466	6-Assoc. w/power and pumping facilities	\$26,521	\$6,697	\$2,853	\$510	\$3,367	\$117	\$401	\$40,46
324.000 Steam Pumping Equipment	\$386	6-Assoc, w/power and pumping facilities	\$253	\$64	\$27	\$5	\$32	\$1	\$4	\$38
325.000 Electric Pumping Equipment	\$1,341,899	6-Assoc. w/power and pumping facilities	\$879,481	\$222,084	\$94,604	\$16,908	\$111,646	\$3,892	\$13,285	\$1,341,90
326.000 Diesel Pumping Equipment	\$56,125	6-Assoc. w/power and pumping facilities	\$36,784	\$9,289	\$3,957	\$707	\$4,670	\$163	\$656	\$56,12
327.000 Hydraulic Pumping Equipment	\$8,159	6-Assoc. w/power and pumping facilities	\$5,347	\$1,350	\$575	\$103	\$679	\$24	\$81	\$8,15
328,000 Other Pumping Equipment	\$24,282	6-Assoc. w/power and pumping facilities	\$15,914	\$4,019	\$1,712	\$306	\$2,020	\$70	\$240	\$24,28
TOTAL PUMPING PLANT	\$1,697,562		\$1,112,581	\$280,947	\$119,678	\$21,390	\$141,238	\$4,923	\$16,807	\$1,697,564
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
331.000 Structures and Improvements - WTP	\$1,074,585	day extra capacity functions.	\$712,772	\$180,100	\$77,048	\$13,647	\$91,017	\$0	\$0	\$1,074,58
332.000 Water Treatment Equipment	\$2,029,668	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,346,279	\$340,172	\$145,527	\$25,777	\$171,913	\$0	\$0	\$2,029,66
332.400 Water Treatment - Other	\$104,795	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$69,511	\$17,564	\$7,514	\$1,331	\$8,876	\$0	\$0	\$104,79
333,000 Water Treatment Equipment - Other	\$795	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$527	\$133	\$57	\$10	\$67	\$0	\$0	\$794
TOTAL WATER TREATMENT PLANT	\$3,209,843	· · ·	\$2,129,089	\$537,969	\$230,146	\$40,765	\$271,873	\$0	\$0	\$3,209,84
TRANSMISSION & DIST. PLANT										
340,000 Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000 Structures and Improvements - TDP	,\$153,919	7-Assoc, with trans, and distrib, mains	\$112,422	\$25,812	\$3,325	\$1,970	\$2,447	\$1,755	\$6,188	\$153,91
342.000 Distribution Reservoirs and Standpipes	\$448,693	5-Associated with storage facilities.	\$275,677	\$61,740	\$19,877	\$4,666	\$34,460	\$11,531	\$40,741	\$448,692
343,000 Transmission & Distribution Mains Conv	\$346,336	7-Assoc, with trans, and distrib, mains	\$252,964	\$58,081	\$7,481	\$4,433	\$5,507	\$3,948	\$13,923	\$346,337

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#### Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Depreciation Expense

	an a							and the second		
Account Number Description	MO Adjusted Juriedictional	The second s	g in Dydaige	N. G. Marine and		Other Public	Sales for Resale	Fire Protection F		
Number 343.100 Transmission & Distribution Mains < 4"	\$120,852	4-Associated with facilities serving base and max. hr. extra capacity functions	Residential \$91,122	Commercial \$20,484	industrial \$1,233	Auth. \$1,559	<b>FCBURIC</b> \$0	- Private \$1,426	- Public \$5,027	Total \$120,851
343.200 Transmission & Distribution Mains 6"-8"	\$9,430,239	4-Associated with facilities serving base and max. hr. extra capacity functions	\$7,110,400	\$1,598,426	\$96,188	\$121,650	\$0	\$111,277	\$392,298	\$9,430,239
343.300 Transmission & Distribution Mains >10"	\$4,796,833	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$3,042,151	\$767,973	\$328,103	\$58,042	\$388,543	\$47,009	\$165,011	\$4,796,832
344.000 Fire Mains	\$5,849	8-Public Fire	\$0	\$0	\$0	\$0	\$0		\$5,849	\$5,849
345.000 Services	\$416,830	10-Factors for allocating COS to customer class.	\$360,891	\$26,594	\$667	\$2,168	\$2,918	\$23,593	\$0	\$416,831
346,100 Meters - Bronze Case	\$260,277	9-Associated with meters	\$194,921	\$42,035	\$3,696	\$4,529	\$15,096		\$0	\$260,277
346.200 Meters - Plastic Case	\$41,650	9-Associated with meters	\$31,192	\$6,726	\$591	\$725	\$2,416		\$0	\$41,650
346.300 Meters - Not Class By Type	\$1,596,722	9-Associated with meters	\$1,195,785	\$257,871	\$22,673	\$27,783	\$92,610	\$0	\$0	\$1,596,722
347.000 Motor Installations	\$431,963	9-Associated with meters	\$323,497	\$69,762	\$6,134	\$7,516	\$25,054	\$0	\$0	\$431,963
348.000 Hydrants	\$1,248,057	8-Public Fire	\$0	\$0	50	\$0	\$0	\$0	\$1,248,057	\$1,248,057
349,000 Other Transmission & Distribution Plant	\$191	4-Associated with facilities serving base and max, hr. extra capacity functions	\$144	\$32	\$2	\$2	\$0	\$2	\$8	\$190
TOTAL TRANSMISSION & DIST. PLANT	\$19,298,411	· · · · · · · · · · · · · · · · · · ·	\$12,991,166	\$2,935,536	\$489,970	\$235,043	\$569,051	\$200,541	\$1,877,102	\$19,298,409
INCENTIVE COMPENSATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	16-Labor Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	50		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT										
389,000 Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390,000 Structures and Improvements - GP	\$150,141	15-A&G Basis	\$113,401	\$19,503	\$4,234	\$1,516	\$4,940	\$1,456	\$5,090	\$150,140
390,100 Office Structures	\$87,590	15-A&G Basis	\$66,157	\$11,378	\$2,470	\$885	\$2,882	\$860	\$2,969	\$87,591
390,200 General Structures - HVAC	\$5,053	15-A&G Basis	\$3,817	\$656	\$142	\$51	\$166	\$49	\$171	\$5,062
390.300 Miscellaneous Structures	\$34,962	15-A&G Basis	\$26,407	\$4,542	\$986	\$353	\$1,150	\$339	\$1,185	\$34,962
390.900 Structures & Improvements - Leasehold	\$329	15-A&G Basis	\$248	\$43	\$9	\$3	\$11	\$3	\$11	\$328
391,000 Office Furniture and Equipment	\$31,303	15-A&G Basis	\$23,643	\$4,066	\$883	\$316	\$1,030	\$304	\$1,061	\$31,303
391.200 Computer Software & Peripheral Equip	\$702,032	15-A&G Basis	\$530,245	\$91,194	\$19,797	\$7,091	\$23,097	\$6,810	\$23,799	\$702,033
391,250 Computer Software	\$2,129,454	15-A&G Basis	\$1,608,377	\$276,616	\$60,051	\$21,507	\$70,059	\$20,656	\$72,188	\$2,129,454
391,260 Personal Computer Software	<b>SO</b>	15-A&G Basis	\$0	50	50	50	so	\$0	50	\$0
391,300 Other Office Equipment	\$2,291	15-A&G Basis	\$1,730	\$298	\$65	\$23	\$75	\$22	\$78	\$2,291
392,100 Transportation Equipment - Light Trucks	\$132,555	15-A&G Basis	\$100,120	\$17,219	\$3,738	\$1,339	\$4,361	\$1,286	\$4,494	\$132,557
392.200 Transportation Equipment - Heavy Trucks	\$466,974	15-A&G Basis	\$352,705	\$60,660	\$13,169	\$4,716	\$15,363	\$4,530	\$15,830	\$466,973
392.300 Transportation Equipment - Cars	\$201,144	15-A&G Basis	\$151,924	\$26,129	\$5,672	\$2,032	\$6,618	\$1,951	\$6,819	\$201,145
392,400 Transportation Equipment - Other	\$309,544	15-A&G Basis	\$233,799	\$40,210	\$8,729	\$3,126	\$10,184	\$3,003	\$10,494	\$309,545
393.000 Stores Equipment	\$18,974	15-A&G Basis	\$14,331	\$2,465	\$535	\$192	\$624	\$184	\$643	\$18,974
394,000 Tools, Shop & Garage Equipment	\$186,099	15-A&G Basis	\$140,561	\$24,174	\$5,248	\$1,880	\$6,123	\$1,805	\$6.309	\$186,100
395,000 Laboratory Equipment	\$33,110	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$21,962	\$5,549	\$2,374	\$420	\$2,804		\$0	\$33,109
396.000 Power Operated Equipment	\$78,461	15-A&G Basis	\$59,262	\$10,192	\$2.213	\$792	\$2.581	t \$761	\$2,660	\$78,461
397.000 Communication Equipment - Non-Teleph	\$148,508	15-A&G Basis	\$112,168	\$19,291	\$4,188	\$1,500	\$4,886	•	\$5,034	\$148,508
397,200 Telephone Equipment	\$1,968	15-A&G Basis	\$1,486	\$256	\$4,188 \$55	\$1,500	34,000		\$67	\$1,968
398,000 Miscellaneous Eguipment	\$107.688	15-A&G Basis	\$81,337	\$13,989	\$3.037	\$1,088	\$3,543		\$3,651	\$107,690
399.000 Other Tangible Equipment	\$107,888 \$0	17-UPIS Basis	\$01,337	\$13,385	\$3,037 \$0	\$1,000	\$3,540		\$3,651 \$0	\$107,030
TOTAL GENERAL PLANT	\$4,828,181	17-0710 Dabis	\$3,643,680	\$628,430	\$137,595	\$48,850	\$160,562		\$162,553	\$4,828,184
TOTAL DEPRECIATION	\$29,539,780		\$20,212,001	\$4,467,653	\$1,013,653	\$352,471	\$1,185,664	\$251,978	\$2,056,462	\$29,539,782

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# Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 income Statement

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Account	MO Adjusted		an a			Other Public		ire Protection Fir		
Number	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth,	Resale	- Private	- Public	Total
OPERATING REVENUES										
461.000 Residential	\$142,729,122	To Residential	\$142,729,122	\$0	\$0	\$0	\$0	\$0	\$0	\$142,729,122
461.000 Commercial	\$35,152,678	To Commercial	\$0	\$35,152,678	\$0	\$0	50	\$0	\$0	\$35,152,678
461.000 Industrial	\$7,909,462	To industriai	\$0	\$0	\$7,909,462	\$0	\$0	\$0	\$0	\$7,909,462
462,000 Private Fire Protection	\$2,870,049	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$2,870,049	\$0	\$2,870,049
463,000 Public Fire Protection	\$174	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$174	\$174
464.000 Other Public Auth.	\$3,033,854	To Other Public Auth.	\$0	\$0	\$0	\$3,033,854	\$0	\$0	\$0	\$3,033,854
466.000 Sales for Resale	\$6,761,244	To Sales for Resale	\$0	\$0	\$0	\$0	\$6,761,244	\$0	\$0	\$6,761,244
471,000 Other Water Revenue - Oper. Rev.	\$2,765,430	19-Total COS Basis	\$1,931,653	\$417,856	\$100,385	\$32,632	\$109,234	\$23,230	\$150,439	\$2,765,429
TOTAL OPERATING REVENUES	AMARY \$201,222,013		\$144,660,775	\$35,570,534	\$8,009,847	\$3,068,486	\$6,870,478	\$2,893,279	\$150,613	\$201,222,012
SOURCE OF SUPPLY EXPENSES										
600.000 Operation Supervision & Engineering	\$190	2-Assoc, with facilities serving base and max.	\$126	\$32	<b>S14</b>	\$2	\$16	\$0	\$0	\$190
ertitet operation oppretter a Englisedring	4100	day extra capacity functions.	4120	402	¥14		410	•••	••	4100
601,000 Operation Labor & Expenses	\$245,752	2-Assoc. with facilities serving base and max.	\$163,007	\$41,188	\$17,620	\$3,121	\$20,815	\$0	\$0	\$245,761
	\$240,702	day extra capacity functions.	\$100,007	441,100	411,010	44,121	420,015			44-0,101
602.000 Purchased Water	\$438,410	1-Varies with water used	\$278,741	\$78,563	\$38.010	\$5,962	\$37,133	\$0	\$0	\$438,409
603.000 Miscellancous Expenses	\$640,589	2-Assoc. with facilities serving base and max.	\$424,903	\$107,363	\$45,930	\$8,135	\$54,258	\$0	\$0	\$640,589
·		day extra capacity functions.								. ,
604.000 Rents - SSE	\$2,603	2-Assoc. with facilities serving base and max.	\$1,727	\$436	\$187	\$33	\$220	\$0	\$0	\$2,603
		day extra capacity functions.								
610.009 Maint. Supervision & Engineering	\$702	2-Assoc, with facilities serving base and max.	\$466	\$118	\$50	\$9	\$59	\$0	\$0	\$702
		day extra capacity functions.								
611.000 Labor Maint Source of Supply - Struct & Imp	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
612,000 Maint. of Collect, & Impound. Reservoirs	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.						,		
613.000 Labor Maint - Source of Supply - Lake	\$264	2-Assoc. with facilities serving base and max.	\$175	\$44	\$19	\$3	\$22	\$0	\$0	\$263
		day extra capacity functions.								
614.000 Labor Maint Non-Scheduled Overtime - SS	\$2	2-Assoc. with facilities serving base and max.	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Wells 645 000 Lober Malet, Source of Superior 1-8h College		day extra capacity functions.	44774							
615.000 Labor Maint - Source of Supply - Infilt Gallery	y \$352	2-Assoc, with facilities serving base and max.	\$233	\$59	\$25	\$4	\$30	\$0	\$0	\$351
646 666 Lober Malet Car of County Double Males		day extra capacity functions.								
616.000 Labor Maint Src of Supply - Supply Mains	\$2	2-Assoc, with facilities serving base and max.	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$1
617.000 Maint. Of Misc. Water Source Plant	\$100 00F	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$201,003	\$50,789	\$21,728	\$3,849	\$25,667	\$0	\$0	\$303,036
officed manic of mise, water source Plant	\$303,035	day extra capacity functions.	\$201,003	\$90,769	\$21,725	\$3,647	¥29,667	<b>2</b> 0	20	\$303,036
TOTAL SOURCE OF SUPPLY EXPENSES	\$1,631,901	day extra capacity functions.	\$1,070,383	\$278,592	\$123.583	\$21,118	\$138,220	50	\$0	\$1,631,896
	41,001,001		\$1,070,000	44,0,002	4120,000	421,110	\$100,220			\$1,031,000
PUMPING EXPENSES										
620,000 Operation Supervision & Engineering - PE	\$18,950	6-Assoc. w/power and pumping facilities	\$12,420	\$3,136	\$1,336	\$239	\$1,577	\$55	\$188	\$18,951
				-						
621,000 Fuel for Power Production	\$11,111	1-Varies with water used	\$7,064	\$1,991	\$963	\$151	\$941	\$0	\$0	\$11,110
622.000 Power Production Labor & Expenses	-\$1	6-Assoc. w/power and pumping facilities	-\$1	\$0	\$0	\$0	\$0	\$0	\$0	-\$1
623.000 Fuel or Power Purchased for Pumping	\$9,522,442	1-Varies with water used	\$6,054,369	\$1,706,422	\$825,596	\$129,505	\$806,551	\$0	\$0	\$9,522,443
624,000 Pumping Labor and Expenses	\$917,219	6-Assoc, w/power and pumping facilities	\$601,145	\$151,800	\$64,664	\$11,557	\$76,313	\$2,660	\$9,080	\$917,219
625.000 Expenses Transferred - Cr.	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626,000 Miscollaneous Expense	\$2,158	6-Assoc, w/power and pumping facilities	\$1,414	\$357	\$152	\$27	\$180	\$6	\$21	\$2,157
627.000 Rents - PE	\$1,683	6-Assoc. w/power and pumping facilities	\$1,103	\$279	\$119	\$21	\$140	\$5	\$17	\$1,684
630.000 Maint. Supervision & Engineering - PE	\$22,842	6-Assoc. w/power and pumping facilities	\$14,971	\$3,780	\$1,610	\$288	\$1,900	\$66	\$226	\$22,841
631,000 Maint of Structures & Improvements - PE	\$300,324	6-Assoc. w/power and pumping facilities	\$196,832	\$49,704	\$21,173	\$3,784	\$24,987	\$871	\$2,973	\$300,324
632,000 Maint. of Power Production Equipment	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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#### Missouri American Water Company Case Number WR-2015-0301 District #1 Tost Year Ending 12-31-2014 Income Statement

Account	MO Adjusted			Service of the servic		Other Public	Sales for Fi	re Protection Fi	- Bustestien	
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale		• Public	Total
633.000 Maint, of Pumping Equipment	\$215,374	6-Assoc, w/power and pumping facilities	\$141,156	\$35,644	\$15,184	\$2,714	\$17,919	\$625	\$2,132	\$215,374
TOTAL PUMPING EXPENSES	\$11,012,102		\$7,030,473	\$1,953,113	\$930,797	\$148,286	\$930,508	\$4,288	\$14,637	\$11,012,102
WATER TREATMENT EXPENSES								•		
640.000 Operation, Supervision & Engineer WTE	\$107,814	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$71,513	\$18,070	\$7,730	\$1,369	\$9,132	\$0	\$0	\$107,814
641.000 Chemicals - WTE	\$8,891,318	1-Varios with water used	\$5,653,100	\$1,593,324	\$770,877	\$120,922	\$753,095	\$0	\$0	\$8,891,318
642.000 Operation Labor & Expenses - WTE	\$2,923,173	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$1,938,941	\$489,924	\$209,592	\$37,124	\$247,593	\$0	\$0	\$2,923,174
643.000 Miscellanous Expenses - WTE	\$12,576	1-Varies with water used	\$7,996	\$2.254	\$1,090	\$171	\$1,065	\$0	\$0	\$12,576
644.000 Rents - WTE		2-Assoc, with facilities serving base and max. day extra capacity functions,	\$25,870	\$6,537	\$2,796	\$495	\$3,303	\$0	\$0	\$39,001
650.000 Maint, Supervision & Engineering - WTE	\$1,506,114	2-Assoc, with facilities serving base and max. day extra capacity functions,	\$999,005	\$252,425	\$107,988	\$19,128	\$127,568	\$0	\$0	\$1,506,114
651,000 Maint. of Structures & Improvements - WTE	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000 Maint, of Water Treatment Equipment - WTE	\$651,411	day extra capacity functions. 2-Assoc, with facilities serving base and max.	\$432,081	\$109,176	\$46,706	\$8,273	\$55,175	\$0	\$0	\$651,411
TOTAL WATER TREATMENT EXPENSES	\$14,131,408	day extra capacity functions.	\$9,128,506	\$2,471,710	\$1,146,779	\$187,482	\$1,196,931	\$0	\$0	\$14,131,408
TRANSMISSION & DIST. EXPENSES 660.000 Operation Supervision & Engineering - TDE	\$152,574	11-T & D OP Basis	\$115,575	\$22,672	\$2,517	\$1,922	\$3,708	\$2,502	\$3,677	\$152,573
661,000 Storage Facilitios Expenses TDE	\$5,236	5-Associated with storage facilities.	\$3,217	\$720	\$232	\$54	\$402	\$135	\$475	\$5,235
662,000 Transmission & Distribution Lines Expenses	\$1,603,736	7-Assoc, with trans, and distrib, mains	\$1,171,369	\$268,947	\$34,641	\$20,528	\$25,499	\$18,283	\$64,470	\$1,603,737
663.000 Meter Expenses - TDE	\$625,768	9-Associated with meters	\$468,638	\$101,062	\$8,886	\$10,888	\$36,295	\$0	\$0	\$625,769
664.000 Customer Installations Expenses - TDE	\$454,864	10-Factors for allocating COS to customer class.	\$393,821	\$29,020	\$728	\$2,365	\$3,184	\$25,745	\$0	\$454,863
665.000 Miscellaneous Expenses - TDE	\$2,754,795	11-T & D OP Basis	\$2,086,757	\$409,363	\$45,454	\$34,710	\$66,942	\$45,179	\$66,391	\$2,754,796
666.000 Ronts - TDE	\$54,590	11-T & D OP Basis	\$41,352	\$8,112	\$901	\$688	\$1,327	\$895	\$1,316	\$54,591
670,000 Maint. Supervision and Engineering - TDE	\$19,285	12-Trans. & Dist. Maint, Expenses	\$13,386	\$2,856	\$353	\$222	\$301	\$268	\$1,900	\$19,286
671.000 Maint, of Structures & Improvements - TDE	\$166	12-Trans. & Dist, Maint, Exponses	\$115	\$25	\$3	\$2	\$3	\$2	\$16	\$166
672.000 Maint, of Dist. Reservoirs & Standpipes - TDE	\$530	5-Associated with storage facilities.	\$326	\$73	\$23	\$6	\$41	\$14	\$48	\$531
673.000 Maint. of Transmission & Distribution Mains	\$3,963,195	7-Assoc, with trans, and distrib, mains	\$2,894,718	\$664,628	\$85,605	\$50,729	\$63,015	\$45,180	\$159,320	\$3,963,195
674.000 Maint, of Fire Mains - TDE	<b>S</b> 0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
675.000 Maint. of Services - TDE	• ·	10-Factors for allocating COS to customer class.	\$336,910	\$24,827	\$623	\$2,023	\$2,724	\$22,025	\$0	\$389,132
676.000 Maint. of Meters - TDE	\$169,222	9-Associated with meters	\$126,730	\$27,329	\$2,403	\$2,944	\$9,815	\$0	\$0	\$169,221
677.000 Maint, of Hydrants - TDE	\$317,566	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$317,566	\$317,566
678.000 Maint, of Miscellaneous Plant - TDE	\$3,605,710	12-Trans. & Dist. Maint. Expenses	\$2,502,723	\$534,006	\$65,984	\$41,466	\$56,249	\$50,119	\$366,162	\$3,605,709
TOTAL TRANSMISSION & DIST. EXPENSES	\$14,116,368		\$10,155,637	\$2,093,640	\$248,353	\$168,547	\$269,505	\$210,347	\$970,341	\$14,116,370
CUSTOMER ACCOUNTS EXPENSE										
901.000 Supervision & Engineering - CAE	\$35,938	13-Allocation of Billing and Collecting Costs.	\$33,455	\$1,808	\$18	\$119	\$93	\$446	\$0	\$35,939
902.000 Meter Reading Expenses - CAE	\$1,607,389	14-Motor reading costs.	\$1,514,803	\$81,977	\$804	\$5,465	\$4,340	\$0	\$0	\$1,607,389
903.000 Cust, Rec & Collection - CAE	\$2,741,804		\$2,552,345	\$137,913	\$1,371	\$9,048	\$7,129	\$33,998	\$0	\$2,741,804
904.000 Uncollectible Accounts - CAE	\$2,585,147		\$2,406,513	\$130,033	\$1,293	\$8,531	\$6,721	\$32,056	\$0	\$2,585,147
905.000 Misc. Customer Accounts Expense - CAE	\$26,515		\$24,683	\$1,334	\$13		\$69	\$329	\$0	\$26,615
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$6,996,793		\$6,531,799	\$353,065	\$3,499	\$23,250	\$18,352	\$66,829	\$0	\$6,996,794

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#### Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Income Statement

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count mber Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	other Public Auth.	Sales for F Resale	ire Protection Fi - Private		Total
CUSTOMER SERVICE EXPENSES										
907.000 Customer Service & Information Expenses	\$171	10-Factors for allocating COS to customer class.	\$148	\$11	\$0	\$1	\$1	\$10	\$0	\$17
TOTAL CUSTOMER SERVICE EXPENSES	\$171		\$148	\$11	\$0	\$1	\$1	\$10	\$0	\$17
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	S0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ADMIN. & GENERAL EXPENSES										
920.000 Admin. & General Salaries	\$4,860,624	15-A&G Basis	\$3,671,229	\$631,395	\$137,070	\$49,092	\$159,915	\$47,148	\$164,775	\$4,860,6
921.000 Office Supplies & Expense	\$1,424,212	15-A&G Basis	\$1,075,707	\$185,005	\$40,163	\$14,385	\$46,857	\$13,815	\$48,281	\$1,424,2
922,000 Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
923,000 Outside Services	\$20,013,128	15-A&G Basis	\$15,115,916	\$2,599,705	\$564,370	\$202,133	\$658,432	\$194,127	\$678,445	\$20,013,1
924.000 Property Insurance	\$3,291,667	15-A&G Basis	\$2,486,196	\$427,588	\$92,825	\$33,246	\$108,296	\$31,929	\$111,588	\$3,291,6
925.000 injuries & Damages	\$35,538	16-Labor Basis	\$26,398	\$4,819	\$1,048	\$377	\$1,219	\$345	\$1,333	\$35,5
926.000 Employee Pensions & Benefits	\$8,391,879	16-Labor Basis	\$6,233,488	\$1,137,939	\$247,560	\$88,954	\$287,841	\$81,401	\$314,695	\$8,391,8
927.000 Franchise Requirements	\$0	16-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	A17 0
928.000 Regulatory Commission Expenses	\$17,076	15-A&G Basis	\$12,898	\$2,218	\$482	\$172	\$562	\$166	\$579	\$17,0
929,000 Duplicate Charges	\$0	15-A&G Basis	\$0	\$0	\$0	\$0 \$5	\$0	\$0 \$5	\$0	sa
930,100 Institutional or Goodwill Advertising Expenses	\$474	15-A&G Basis	\$358	\$62	\$13	20	\$16	\$5	\$16	24
930.200 Misc. General Expense	\$982,512	15-A&G Basis	\$742,091	\$127,628	\$27,707	\$9,923	\$32,325	\$9,530	\$33,307	\$982,5
930,300 Research & Development Expenses - AGE	\$66,410	15-A&G Basis	\$50,159	\$8,627	\$1,873	\$671	\$2,185	\$644	\$2,251	\$66,4
931.000 Ronts - AGE	\$157,043	15-A&G Basis	\$118,615	\$20,400	\$4,429	\$1,586	\$5,167	\$1,523	\$5,324	\$157,0
932.000 Maint. of General Plant - AGE	\$810,489	15-A&G Basis	\$612,162	\$105,283	\$22,856	\$8,186	\$26,665	\$7,862	\$27,476	\$810,4
TOTAL ADMIN. & GENERAL EXPENSES	\$40,051,052		\$30,145,217	\$5,250,669	\$1,140,396	\$408,730	\$1,329,480	\$388,495	\$1,388,070	\$40,051,0
DEPRECIATION EXPENSE										
403.000 Depreciation Expense, Dep. Exp.	\$29,539,780	Class % from Depreciation Schedule	\$20,212,001	\$4,467,653	\$1,013,653	\$352,471	\$1,185,564	\$251,978	\$2,056,462	\$29,539,7
403.000 CIAC Depreciation Offset	-\$3,048,399	Class % from Depreciation Schedule	-\$2,085,806	-\$461,046	-\$104,605	-\$36,374	-\$122,346	-\$26,003	-\$212,219	-\$3,048,3
TOTAL DEPRECIATION EXPENSE	\$26,491,381		\$18,126,195	\$4,006,607	\$909,048	\$316,097	\$1,063,218	\$225,975	\$1,844,243	\$26,491,3
OTHER OPERATING EXPENSES										
403,900 Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
408,000 Property Taxes	\$9,244,626	19-Total COS Basis	\$6,457,371	\$1,396,863	\$335,580	\$109,087	\$365,163	\$77,655	\$502,908	\$9,244,0
408.100 Payroll Taxes	\$1,604,738	16-Labor Basis	\$1,191,999	\$217,602	\$47,340	\$17,010	\$55,043	\$15,566	\$60,178	\$1,604,7
408.000 Gross Receipts Tax	-\$60	19-Total COS Basis	-\$42	-\$9	-\$2	-\$1	-\$2	-\$1	-\$3	-5
408,100 PSC Assessment	\$1,736,791	15-A&G Basis	\$1,311,798	\$225,609	\$48,978	\$17,542	\$57,140	\$16,847	\$58,877	\$1,736,
408.100 Other General Taxes	-\$288,874	16-Labor Basis	-\$214,576	-\$39,171	-\$8,522	-\$3,062	-\$9,908	-\$2,802	-\$10,833	-\$288,
403.000 Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL OTHER OPERATING EXPENSES	\$12,297,221		\$8,746,550	\$1,800,894	\$423,374	\$140,576	\$467,436	\$107,265	\$611,127	\$12,297,
AMORTIZATION EXPENSE				<i></i>	Anc -				****	
0.000 Amortization Exp	-\$9,107	18-Rate Base Basis	-\$6,121	-\$1,470	-\$294	-\$115	-\$315	-\$84	-\$709	-\$9,
0.000 Amortization Tank Painting Tracker TOTAL AMORTIZATION EXPENSE	\$120,106 \$110,999	5-Associated with storage facilities.	\$73,793 \$67,672	\$16,527 \$15,057	<u>\$5,321</u> \$6,027	\$1,249 \$1,134	\$9,224 \$8,909	\$3,087 \$3,003	\$10,906 \$10,197	\$120,1 \$110,5
TOTAL OPERATING & MAINT. EXPENSE	\$126,839,396		\$91,002,580	\$18,223,358	\$4,930,856	\$1,415,221	\$5,422,560	\$1,006,212	\$4,838,615	\$126,839,4
NET INCOME BEFORE TAXES	\$74.382.617		\$53.658.196	\$17,347,176	\$3,078,991	\$1,651,265	\$1,447,918	\$1,887,067	-\$4,688,002	\$74.382

INCOME TAXES

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Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Income Statement

Account	MO Adjusted					Other Public	Salas for F	re Protection F	ire Protection	and the second
Number	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth,	Rosalo	- Private	-Public	Total
0.000 Current Income Taxes	\$14,309,710	18-Rate Base Basis	\$9,617,556	\$2,309,587	\$462,204	\$180,302	\$495,116	\$131,649	\$1,113,295	\$14,309,709
409.100 State Income Taxes	\$681	18-Rate Base Basis	\$4.58	\$110	\$22	\$9	\$24	\$6	\$53	\$682
TOTAL INCOME TAXES	\$14,310,391		\$9,618,014	\$2,309,697	\$462,226	\$180,311	\$495,140	\$131,655	\$1,113,348	\$14,310,391
DEFERRED INCOME TAXES										
0.000 Deferred income Taxes - Def. Inc. Tax.	\$8,560,861	18-Rate Base Basis	\$5,753,755	\$1,381,723	\$276,516	\$107,867	\$296,206	\$78,760	\$666,035	\$8,560,862
0.000 Amortization of Deferred ITC	-\$124,638	18-Rate Base Basis	-\$83,769	-\$20,117	-\$4,026	-\$1,570	-\$4,312	-\$1,147	-\$9,697	-\$124,638
TOTAL DEFERRED INCOME TAXES	\$8,436,223		\$5,669,986	\$1,361,606	\$272,490	\$106,297	\$291,894	\$77,613	\$656,338	\$8,436,224

NET OPERATING INCOME \$51,636,003 \$51,636,003 \$51,636,003 \$51,636,003 \$51,677,799 -\$6,457,688 \$51,635,995

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Income Statement Page: 4 of 4

#### Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Net Plant in Service

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Account Number Description	MO Adjusted Jurisdictionsi	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection Fir - Private	• Protection • Public	Total
INTANGIBLE PLANT 301.000 Organization - 1P	\$177,537	17-UPIS Basis	\$121,677	\$27,802	\$5,592	\$2,166	\$6,072	\$1,651	\$12,676	\$177,536
302.000 Franchises and Consents - IP	\$17,537	17-UPIS Basis	\$8,610	\$1,969	\$396	\$153	\$430	\$1,007	\$898	\$12,573
303.000 Other Plant & Misc, Equipment - IP	\$946,787	15-A&G Basis	\$715,108	\$122,988	\$26,699	\$9,563	\$31,149	\$9,184	\$32,096	\$946,787
TOTAL INTANGIBLE PLANT	\$1,136,897		\$845,295	\$152,759	\$32,687	\$11,882	\$37,651	\$10,952	\$45,670	\$1,136,896
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$108,388	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$71,894	\$18,166	\$7,771	\$1,377	\$9,180	\$0	\$0	\$108,388
311.000 Structures and Improvements - SSP	\$5,359,246	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$3,554,788	\$898,210	\$384,258	\$68,062	\$453,928	\$0	\$0	\$5,359,246
312.000 Collecting & Impounding Reservoirs	\$0	1-Varios with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000 Lake, River and Other Intakes	\$6,159,971	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$4,085,909	\$1,032,411	\$441,670	\$78,232	\$521,750	\$0	\$0	\$6,169,972
314.000 Wells and Springs	\$1,121,869	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$744,136	\$188,025	\$80,438	\$14,248	\$95,022	\$0	\$0	\$1,121,869
316.000 Supply Mains	\$3,878,840	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$2,572,835	\$650,094	\$278,113	\$49,261	\$328,538	\$0	\$0	\$3,878,841
317.000 Other Water P/E-Supply	\$1,193	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$791	\$200	\$86	\$15	\$101	\$0	\$0	\$1,193
TOTAL SOURCE OF SUPPLY PLANT	\$16,629,507		\$11,030,353	\$2,787,106	\$1,192,336	\$211,195	\$1,408,619	\$0	\$0	\$16,629,509
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$345,305	6-Assoc, w/power and pumping facilities	\$226,313	\$57,148	\$24,344	\$4,351	\$28,729	\$1,001	\$3,419	\$345,305
321,000 Structures and Improvements - PP	\$7,806,663	6-Assoc, w/power and pumping facilities	\$5,116,487	\$1,292,003	\$550,370	\$98,364	\$649,514	\$22,639	\$77,286	\$7,806,663
322.000 Boller Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000 Forces Main	\$1,701,455	6-Assoc, w/power and pumping facilities	\$1,115,134	\$281,591	\$119,953	\$21,438	\$141,561	\$4,934	\$16,844	\$1,701,455
324.000 Steam Pumping Equipment	\$14,730	6-Assoc. w/power and pumping facilities	\$9,654	\$2,438	\$1,038	\$186	\$1,226	\$43	\$146	\$14,731
325.000 Electric Pumping Equipment	\$31,006,871	6-Assoc, w/power and pumping facilities	\$20,321,903	\$5,131,637	\$2,185,984	\$390,687	\$2,579,772	\$89,920	\$306,968	\$31,006,871
326.000 Diesel Pumping Equipment	\$499,928 \$277,809	6-Assoc. w/power and pumping facilities 6-Assoc, w/power and pumping facilities	\$327,653 \$182,076	\$82,738 \$45,977	\$35,245 \$19,586	\$6,299 \$3,500	\$41,594 \$23,114	\$1,450 \$806	\$4,949 \$2.750	\$499,928 \$277,809
327.000 Hydraulic Pumping Equipment 328.000 Other Pumping Equipment	\$277,809	6-Assoc, w/power and pumping facilities	\$182,076 \$498,725	\$45,977 \$125,937	\$19,586 \$53,647	\$9,588	\$23,114 \$63,311	\$2,207	\$7,533	\$760,948
TOTAL PUMPING PLANT	\$42,413,709	e-Assoc. whower and humping facilities	\$27,797,945	\$7,019,469	\$2,990,167	\$534,413	\$3,528,821	\$123,000	\$419,895	\$42,413,710
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$1,955,216	6-Assoc, w/power and pumping facilities	\$1,281,449	\$323,588	\$137,843	\$24,636	\$162.674	\$5,670	\$19,357	\$1,955,217
331.000 Structures and Improvements - WTP	\$36,781,450	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$24,397,136	\$6,164,571	\$2,637,230	\$467,124	\$3,115,389	• •	\$0	\$36,781,450
332.000 Water Treatment Equipment	\$39,733,725	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$26,365,380	\$6,659,372	\$2,848,908	\$504,618	\$3,365,447	\$0	\$0	\$39,733,725
332.400 Water Treatment - Other	\$3,076,087	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,040,369	\$515,552	\$220,555	\$39,066	\$260,545	\$0	\$0	\$3,076,087
333.000 Water Treatment Equipment - Other	\$17,004		\$11,279	\$2,850	\$1,219	\$216	\$1,440	\$0	\$0	\$17,004
TOTAL WATER TREATMENT PLANT	\$81,563,482	• · •	\$54,085,613	\$13,665,933	\$5,845,755	\$1,035,660	\$6,905,495	\$5,670	\$19,357	\$81,563,483
TRANSMISSION & DIST. PLANT										· · · · - ·
340.000 Land and Land Rights - TDP	\$4,751,738	7-Assoc, with trans, and distrib, mains	\$3,470,669	\$796,866	\$102,638	\$60,822	\$75,553		\$191,020	\$4,751,738
341.000 Structures and Improvements - TDP	\$2,191,061	7-Assoc. with trans, and distrib, mains	\$1,600,351	\$367,441	\$47,327	\$28,046	\$34,838		\$88,081	\$2,191,062
342.000 Distribution Reservoirs and Standpipes 343.000 Transmission & Distribution Mains Conv	\$11,192,452 \$15,643,187	5-Associated with storage facilities. 7-Assoc, with trans. and distrib, mains	\$6,876,643 \$11,425,784	\$1,540,081 \$2,623,362	\$495,826 \$337,893	\$116,402 \$200,233	\$859,580 \$248,727		\$1,016,275 \$628,856	\$11,192,453 \$15,643,187

Net Plant Page: 1 of 2

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Account	MO Adjusted	n de production de la construction		p diserver fin		Other Public		Fire Protection #	Fire Protection	
Number 343.100 Transmission & Distribution Mains < 4"	Jurisdictional \$7,744,468	4-Associated with facilities serving base and	Residential \$5,839,329	Commercial \$1,312,687	Industrial \$78,994	Auth. \$99.904	Resale So	\$91,385	\$322,170	Total \$7,744,469
	· · ·	max, hr. extra capacity functions					•-		-	
343.200 Transmission & Distribution Mains 6"-8"	\$565,462,230	4-Associated with facilities serving base and max. hr. extra capacity functions	\$426,358,521	\$95,845,848	\$5,767,715	\$7,294,463	\$0	\$6,672,454	\$23,523,229	\$565,462,230
343.300 Transmission & Distribution Mains >10"	\$272,927,448	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$173,090,588	\$43,695,684	\$18,668,237	\$3,302,422	\$22,107,123	\$2,674,689	\$9,388,704	\$272,927,447
344,000 Fire Mains	\$291,059	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$291,059	\$291,059
345.000 Services	\$11,213,790	10-Factors for allocating COS to customer class.	\$9,708,899	\$715,440	\$17,942	\$58,312	\$78,497	\$634,701	\$0	\$11,213,791
346.100 Meters - Bronze Case	\$9,631,674	9-Associated with meters	\$7,213,161	\$1,555,515	\$136,770	\$167,591	\$558,637	\$0	\$0	\$9,631,674
346,200 Meters - Plastic Case	\$1,691,305	9-Associated with meters	\$1,266,618	\$273,146	\$24,017	\$29,429	\$98,096	\$0	\$0	\$1,691,306
346.300 Meters - Not Class By Type	\$56,054,300	9-Associated with meters	\$41,979,065	\$9,052,769	\$795,971	\$975,345	\$3,251,149	\$0	\$0	\$56,054,299
347.000 Meter Installations	\$8,590,184	9-Associated with meters	\$6,433,189	\$1,387,315	\$121,981	\$149,469	\$498,231	\$0	\$0	\$8,590,185
348.000 Hydrants	\$48,793,617	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$48,793,617	\$48,793,617
349.000 Other Transmission & Distribution Plant	\$3,831	4-Associated with facilities serving base and max, hr. extra capacity functions	\$2,889	\$649	\$39	\$49	\$0	\$45	\$159	\$3,830
TOTAL TRANSMISSION & DIST. PLANT	\$1,016,182,344		\$695,265,706	\$159,166,803	\$26,695,360	\$12,482,487	\$27,810,431	\$10,618,400	\$84,243,170	\$1,016,182,347
INCENTIVE COMPENSATION										
CAPITALIZATION		404-6					<b>***</b>	** ***	ear 400	4000 040
0.000 Incentive Compensation Capitalization Adj.	-\$669,948	16-Labor Basis	-\$497,637	-\$90,845	-\$19,763	-\$7,101	-\$22,979	-\$6,498	-\$25,123	-\$669,946
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$669,948		-\$497,637	-\$90,845	-\$19,763	-\$7,101	-\$22,979	-\$6,498	-\$25,123	-\$669,946
GENERAL PLANT										
389,000 Land and Land Rights - GP	\$9,354	16-A&G Basis	\$7,065	\$1,215	\$264	\$94	\$308	\$91	\$317	\$9,354
390.000 Structures and Improvements - GP	\$5,656,727	15-A&G Basis	\$4,272,526	\$734,809	\$159,520	\$57,133	\$186,106	\$54,870	\$191,763	\$5,656,727
390.100 Office Structures	\$2,782,088	15-A&G Basis	\$2,101,311	\$361,393	\$78,455	\$28,099	\$91,531	\$26,986	\$94,313	\$2,782,088
390,200 General Structures - HVAC	\$181,689	15-A&G Basis	\$137,230	\$23,601	\$5,124	\$1,835	\$5,978	\$1,762	\$6,159	\$181,689
390.300 Miscellaneous Structures	\$936,224	15-A&G Basis	\$707.130	\$121,615	\$26,402	\$9,456	\$30,802	\$9,081	\$31,738	\$936,224
390.900 Structures & Improvements - Leasehold	-\$2,532	15-A&G Basis	-\$1.912	-\$329	-\$71	-\$26	-\$83	-\$25	-\$86	-\$2,532
391.000 Office Furniture and Equipment	\$438.525	15-A&G Basis	\$331,218	\$56,964	\$12,366	\$4.429	\$14,427	\$4,254	\$14,866	\$438,524
391.200 Computer Software & Peripheral Equip	\$2,717,447	15-A&G Basis	\$2,052,488	\$352,996	\$76,632	\$27,446	\$89,404	\$26,359	\$92,121	\$2,717,446
								\$308,388		
391.250 Computer Software	\$31,792,540		\$24,012,905	\$4,129,851	\$896,550	\$321,105	\$1,045,975		\$1,077,767	\$31,792,541
391.260 Personal Computer Software	-\$608		-\$459	-\$79	-\$17	-\$6	-\$20	-\$6	-\$21	-\$608
391.300 Other Office Equipment	\$31,665		\$23,917	\$4,113	\$893	\$320	\$1,042	\$307	\$1,073	\$31,665
392,100 Transportation Equipment - Light Trucks	\$554,146		\$418,546	\$71,984	\$15,627	\$5,597	\$18,231	\$5,375	\$18,786	\$554,146
392.200 Transportation Equipment - Heavy Trucks	\$480,849		\$363,185	\$62,462	\$13,560	\$4,857	\$15,820	\$4,664	\$16,301	\$480,849
392.300 Transportation Equipment - Cars	-\$677,244		-\$611,522	-\$87,974	-\$19,098	-\$6,840	-\$22,281	-\$6,569	-\$22,959	-\$677,243
392,400 Transportation Equipment - Other	\$5,067,894	15-A&G Basis	\$3,827,780	\$658,319	\$142,915	\$51,186	\$166,734	\$49,159	\$171,802	\$5,067,895
393.000 Stores Equipment	\$424,656		\$320,743	\$65,163	\$11,975	\$4,289	\$13,971	\$4,119	\$14,396	\$424,656
394.000 Tools, Shop & Garage Equipment	\$2,360,898		\$1,783,186	\$306,681	\$66,577	\$23,845	\$77,674	\$22,901	\$80,034	\$2,360,898
395.000 Laboratory Equipment	\$362,700	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$240,579	\$60,789	\$26,006	\$4,606	\$30,721	\$0	\$0	\$362,701
396.000 Power Operated Equipment	-\$18,268		-\$13,798	-\$2,373	-\$515	-\$185	-\$601	-\$177	-\$619	-\$18,268
397,000 Communication Equipment - Non-Teleph	\$1,484,421	15-A&G Basis	\$1,121,183	\$192,826	\$41,861	\$14.993	\$48,837	\$14.399	\$50,322	\$1,484,421
397.200 Telephone Equipment	\$6,663	15-A&G Basis	\$5,033	\$866	\$188	\$67	\$219	\$65	\$226	\$6,664
398.000 Miscellaneous Equipment	\$1,331,764		\$1,005,881	\$172,996	\$37,556	\$13,451	\$43,815	\$12,918	\$45,147	\$1,331,764
399,000 Other Tangible Equipment	-\$226		\$1,005,681	-\$35	\$37,556 -\$7	\$13,451 -\$3	\$43,815 -\$8	\$12,518	340,147 -\$16	
TOTAL GENERAL PLANT	\$55,921,372		\$42,204,060	\$7,277,853	\$1,592,763	\$665,748	-58 \$1,858,602	\$538.919	\$1,883,430	
I UTAL GENERAL FLANT	\$00,941,37Z		944,404,000	ər, 211,000	#1,004,/63	3000,140	\$1,030,602	4000,313	\$1,000,400	\$00,821,375
TOTAL NET PLANT IN SERVICE	\$1,213,177,363		\$830,731,335	\$189,979,078	\$38,229,295	\$14,834,284	\$41,526,540	\$11,290,443	\$86,586,399	\$1,213,177,374

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#### Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Summary

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	MO Adjusted	president and a second statements of the second	前的建设设备		國政國語的意思	Other Public		Fire Protection	CONTRACTOR CONTRACTOR	
Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	= Privatə	- Public	Total
Plant In Service	\$1,582,664,187	from Plant	\$1,076,529,949	\$246,758,373	\$52,699,071	\$19,259,963	\$58,220,677	\$14,207,838	\$114,988,314	\$1,582,664,185
Less Accumulated Depreciation Reserve	\$369,486,824	from Reserve	\$245,798,619	\$56,779,294	\$14,469,786	\$4,425,678	\$16,694,138	\$2,917,395	\$28,401,913	\$369,486,823
Not Plant In Service	\$1,213,177,363	from Net Plant	\$830,731,335	\$189,979,078	\$38,229,295	\$14,834,284	\$41,526,540	\$11,290,443	\$86,586,399	\$1,213,177,374
ADD TO NET PLANT IN SERVICE										
Labor	\$4,448,018	16-Labor Basis	\$3,303,988	\$603,151	\$131,217	\$47,149	\$152,567	\$43,146	\$166,801	\$4,448,019
Purchased Water	\$40,676	1-Varios with water used	\$25,862	\$7,289	\$3,527	\$553	\$3,445	\$0	\$0	\$40,670
401K	\$78,497	16-Labor Basis	\$58,308	\$10,644	\$2,316	\$832	\$2,692	\$761	\$2,944	\$78,49
Fuel & Power	\$1,277,802	1-Varies with water used	\$812,427	\$228,982	\$110,785	\$17,378	\$108,230	\$0	\$0	\$1,277,80
Chemicals	\$752,029	1-Varies with water used	\$478,140	\$134,764	\$65,201	\$10,228	\$63,697	\$0	\$0	\$752,03
Waste Disposal	\$63	1-Varies with water used	\$34	\$9	\$5	\$1	\$4	\$0	\$0	\$5
Support Services	\$193,377	15-A&G Basis	\$146,058	\$25,120	\$5,453	\$1,953	\$6,362	\$1,876	\$6,555	\$193,37
Group Insurance	\$526,987	15-A&G Basis	\$398,033	\$68,456	\$14,861	\$5,323	\$17,338	\$5,112	\$17,865	\$526,98
Ponsions & OPEBs	\$174	16-Labor Basis	\$129	\$24	\$5	\$2	\$6	\$2	\$7	\$17
Insurance, Other Than Group	\$1,353,777	15-A&G Basis	\$1,022,508	\$175,856	\$38,177	\$13,673	\$44,539	\$13,132	\$45,893	\$1,353,77
Ronts	\$25,069	15-A&G Basis	\$18,935	\$3,256	\$707	\$253	\$825	\$243	\$850	\$25.06
Maintenance & Supplies	-\$568,912	15-A&G Basis	-\$429.699	-\$73,902	-\$16,043	-\$5,746	-\$18,717	-\$5,518	-\$19,286	-\$568.91
PSC Assessment	\$410,123	15-A&G Basis	\$309,766	\$53,275	\$11,565	\$4,142	\$13,493		\$13,903	\$410,12
Pension & OPEBs	\$288,340	16-Labor Basis	\$214,179	\$39,099	\$8,506	\$3,056	\$9,890		\$10,813	\$288,34
Cash Vouchers	\$114,735	15-AAG Basis	\$86.659	\$14,904	\$3,236	\$1,159	\$3,775		\$3,890	\$114,73
Payroll Tax	\$249,783	17-UPIS Basis	\$171,051	\$39,116	\$7,868	\$3,047	\$8,543	\$2,323	\$17,835	\$249,78
Property Tax	-\$2,656,907	17-UPIS Basis	-\$1,819,450	-\$416,072	-\$83,693	-\$32,414	-\$90,866		-\$189,703	-\$2,656,90
Contributions in Aid of Construction	\$47,523,348	15-A&G Basis	\$35,894,385	\$6,173,283	\$1,340,158	\$479,986	\$1,663,518		\$1,611,041	\$47,523,34
Amortization			,							
Materials & Supplies	\$4,073,523	15-A&G Basis	\$3,076,732	\$529,151	\$114,873	\$41,143	\$134,019		\$138,092	\$4,073,52
Prepayments	\$1,463,717	15-A&G Basis	\$1,105,545	\$190,137	\$41,277	\$14,784	\$48,156		\$49,620	\$1,463,71
Tank Painting Tracker	\$600,527	5-Associated with storage facilities.	\$368,964	\$82,633	\$26,603	\$6,245	\$46,120		\$54,528	\$600,52
Accrued Pension	\$11,738,669	16-Labor Basis	\$8,719,483	\$1,591,764	\$346,291	\$124,430	\$402,636		\$440,200	\$11,738,66
TOTAL ADD TO NET PLANT IN SERVICE	\$71,933,405		\$53,962,037	\$9,480,939	\$2,172,895	\$737,177	\$2,520,272	\$688,242	\$2,371,848	\$71,933,41
SUBTRACT FROM NET PLANT										
Federal Tax Offset	-\$1,032,553	17-UPIS Basis	-\$707,092	-\$161,698	-\$32,525	-\$12,597	-\$35,313		-\$73,724	-\$1,032,55
State Tax Offset	-\$162,361	17-UPIS Basis	-\$111,185		-\$5,114	-\$1,981	-\$5,553		-\$11,593	-\$162,36
City Tax Offset	\$0	17-UPIS Basis	\$0	÷.	\$0	\$0	\$0	• -	\$0	\$
Interest Expense Offset	\$1,500,438	17-UPIS Basis	\$1,027,500	\$234,969	\$47,264	\$18,305	\$51,315	\$13,954	\$107,131	\$1,500,43
Contributions in Aid of Construction	\$202,793,126	15-A&G Basis	\$153,169,648	\$26,342,827	\$5,718,766	\$2,048,211	\$6,671,894		\$6,874,687	\$202,793,12
Customer Advances	\$47,648,451	17-UPIS Basis	\$32,629,659	\$7,461,747	\$1,500,926	\$581,311	\$1,629,577	\$443,131	\$3,402,099	\$47,648,45
Customer Deposits	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Accumulated Deferred Income Tax	\$221,255,398	17-UPIS Basis	\$151,515,697	\$34,648,595	\$6,969,545	\$2,699,316	\$7,566,935	\$2,057,675	\$15,797,635	\$221,255,39
Pension/OPEB Tracker	\$10,376,474	16-Labor Basis	\$7,707,645	\$1,407,050	\$306,106	\$109,991	\$355,913	\$100,652	\$389,118	\$10,376,47
Deferred ITC (3%)	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL SUBTRACT FROM NET PLANT	\$482,378,973		\$345,231,872	\$69,908,064	\$14,504,968	\$5,442,556	\$16,234,768	\$4,571,392	\$26,485,353	\$482,378,97
TOTAL RATE BASE	\$802,731,795		\$539,461,500	\$129,551,953	\$25,897,222	\$10,128,905	\$27,812,044	\$7,407,293	\$62,472,894	\$802,731,81
TOTAL RETURN ON RATE BASE	\$58,535,202	Rate of Return used is 0.07292	\$39,337,533	\$9,446,928	\$1,888,425	\$738,600	\$2,028,054	\$540,140	\$4,555,523	\$58,535,20
TOTAL OPERATING & MAINT, EXPENSE	\$126,839,396	from income Statement	\$91,002,580	\$18,223,358	\$4,930,856	\$1,415,221	\$5,422,560	\$1,006,212	\$4,838,615	\$126,839,40
TOTAL INCOME TAXES	\$14,310,391	from income Statement	\$9,618,014	. ,	\$462,226	\$180,311	\$495,140			\$14,310,39
	41-90101000		<i>\$3,510,014</i>	+2,000j001	440A.A.20	4100,011	4400,140		41,110,040	414,010,03

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Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Summary

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Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	industrial	Other Public Auth.	Sales for the Fi	re Protection F - Private	Protection Public	Total
TOTAL DEFERRED INCOME TAXES	\$8,436,223	from income Statement	\$5,669,986	\$1,361,606	\$272,490	\$106,297	\$291,894	\$77,613	\$656,338	\$8,436,224
ADDITIONAL CURRENT TAX REQUIRED	\$4,296,783	18-Rato Baso Basis	\$2,887,868	\$693,501	\$138,786	\$54,139	\$148,669	\$39,530	\$334,290	\$4,296,783
TOTAL EXPENSES	\$153,882,793		\$109,178,448	\$22,588,162	\$5,804,358	\$1,755,968	\$6,358,263	\$1,255,010	\$6,942,591	\$153,882,800
CLASS COST OF SERVICE	\$212,417,995		\$148,515,981	\$32,035,090	\$7,692,783	\$2,494,568	\$8,386,317	\$1,795,150	\$11,498,114	\$212,418,003
OTHER WATER REVENUES - OPER. REV.	\$2,765,430		\$1,931,653	\$417,856	\$100,385	\$32,632	\$109,234	\$23,230	\$150,439	\$2,765,429
DESCRIPTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$2,765,430		\$1,931,653	\$417,856	\$100,385	\$32,632	\$109,234	\$23,230	\$150,439	\$2,765,429
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$209,65 <u>2,</u> 565		\$146, 584, 328	\$31,617,234	\$7,592,398	\$2,461,936	\$8,277,083	\$1,771,920	\$11,347,675	\$209,652,674
REALLOCATION OF PUBLIC FIRE	\$11,347,675	20-Total COS Basis w/o Fire	\$8,835,299	\$1,906,409	\$457,311	\$148,655	\$0	\$0	-\$11,347,675	-\$1
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$209,652,565		\$155,419,627	\$33,523,643	\$8,049,709	\$2,610,591	\$8,277,083	\$1,771,920	\$0	\$209,652,573
REQUIRED MARGIN REVENUES	\$209,652,565		\$155,419,627	\$33,523,643	\$8,049,709	\$2,610,591	\$8,277,083	\$1,771,920	\$0	\$209,652,573
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$209,652,565		-\$155,419,627	-\$33,523,643	-\$8,049,709	-\$2,610,591	-\$8,277,083	-\$1,771,920	\$0	-\$209,652,573
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Depreciation Expense

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential C	:ommercial	WATER AND AND A STORE AND A		Sales for Fire Resale	Protection. Fire Private		Total
INTANGIBLE PLANT										
301.000 Organization - IP	\$0	17-UPIS Basis	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
302.000 Franchises and Consents - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303,000 Other Plant & Misc, Equipment - IP		15-A&G Basis	\$0	\$0	<u>\$0</u>	\$0	<u></u>	\$0 \$0		02
TOTAL INTANGIBLE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	30
SOURCE OF SUPPLY PLANT										
310,000 Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000 Structures and Improvements - SSP	\$50,443	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$10,638	\$4,434	\$30,145	\$898	\$4,328	\$0	\$0	\$50,443
312.000 Collecting & Impounding Reservoirs	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000 Lako, River and Other Intakes	\$112	2-Assoc. with facilities serving base and max, day extra capacity functions.	\$24	\$10	\$67	\$2	\$10	\$0	\$0	\$113
314,000 Wells and Springs	\$8,723	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,840	\$767	\$5,213	\$155	\$748	\$0	\$0	\$8,723
316.000 Supply Mains	\$172,735	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$36,430	\$15,183	\$103,226	\$3,075	\$14,821	\$0	\$0	\$172,735
317.000 Other Water P/E-Supply	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCE OF SUPPLY PLANT	\$232,013		\$48,932	\$20,394	\$138,651	\$4,130	\$19,907	\$0	\$0	\$232,014
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000 Structures and Improvements - PP	\$84,196	6-Assoc. w/power and pumping facilities	\$17,513	\$7,300	\$48,859	\$1,482	\$7,014	\$379	\$1,650	\$84,197
322.000 Boller Plant Equipment	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000 Forces Main	\$6,311	6-Assoc. w/power and pumping facilities	\$1,313	\$547	\$3,662 \$0	\$111 \$0	\$526	\$28 \$0	\$124 \$0	\$6,311 \$0
324.000 Steam Pumping Equipment 325.000 Electric Pumping Equipment	\$0 \$19 <del>9</del> ,196	6-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$0 \$41,433	\$0 \$17,270	\$0 \$115,593	\$0 \$3,506	\$0 \$16,593	\$0 \$896	\$3,904	\$0 \$199,195
325.000 Electric Pumping Equipment	\$195,195	6-Assoc, w/power and pumping facilities	\$2,228	\$929	\$6,217	\$189	\$892	\$48	\$210	\$10,713
327.000 Hydraulic Pumping Equipment	\$2,526	6-Assoc, w/power and pumping facilities	\$525	\$325	\$1,465	\$44	\$210	\$11	\$50	\$2,525
328.000 Other Pumping Equipment	\$4,132	6-Assoc, w/power and pumping facilities	\$859	\$358	\$2,398	\$73	\$344	\$19	\$81	\$4,132
TOTAL PUMPING PLANT	\$307,074		\$63,871	\$26,623	\$178,195	\$5,405	\$25,579	\$1,381	\$6,019	\$307,073
WATER TREATMENT PLANT										
330,000 Land and Land Rights - WTP	\$0	6-Assoc. w power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000 Structures and Improvements - WTP	\$433,594	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$91,445	\$38,113	\$259,116	\$7,718	\$37,202	\$0	\$0	\$433,594
332.000 Water Treatment Equipment	\$674,966	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$142,350	\$59,330	\$403,360	\$12,014	\$57,912	\$0	\$0	\$674,966
332.400 Water Treatment - Other	\$8,449	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$1,782	\$743	\$5,049	\$150	\$725	\$0	\$0	\$8,449
333.000 Water Treatment Equipment - Other	\$48,264	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$10,179	\$4,242	\$28,843	\$859	\$4,141	\$0	\$0	\$48,264
TOTAL WATER TREATMENT PLANT	\$1,165,273		\$245,756	\$102,428	\$696,368	\$20,741	\$99,980	\$0	\$0	\$1,165,273
TRANSMISSION & DIST. PLANT										
340,000 Land and Land Rights - TDP	\$0	7-Assoc, with trans, and distrib, mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000 Structures and Improvements - TDP	\$17,848	7-Assoc, with trans, and distrib, mains	\$8,646	\$3,252	\$2,420	\$657	\$282	\$484	\$2,108	\$17,849
342,000 Distribution Reservoirs and Standpipes	\$107,889	5-Associated with storage facilities.	\$18,837	\$6,797	\$32,496	\$1,370	\$7,455	\$7,660	\$33,273	\$107,888
343.000 Transmission & Distribution Mains Conv	\$55,368	7-Assoc, with trans, and distrib, mains	\$26,815	\$10,086	\$7,507	\$2,037	\$875	\$1,500	\$6,538	\$55,358

Depreciation Page: 1 of 2 .

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#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Depreciation Expense

J42.200 Transmission & Distribution Mains F-3"         mme. K., extin capacity functions         515,080         537,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021         327,021<											
Normal         Description         Addited and section         Addited and section         Balance Annual and Section         Addited and Section         Ad			New York Control (1992) - A Control Control Hard Society	an agus agus an an	a canadar da se		a shekara se	$(2,0) \in \mathbb{R}^{n}$			
34.100       Transmission & Distribution Mains <*	Account	MO Adjusted				na pagana ang sa	Other Public	Sales for	Ire Protection Fl	re Protection	
J42.20         Transmission & Distribution Mains 6"-4"         Transmission & Distribution Mains 6"-4"         ST7,021         ST7,021 <td></td> <td>Jurisdictional</td> <td>Allocation Number</td> <td>Residential</td> <td>Commercial</td> <td>Industrial</td> <td>Auth.</td> <td>Rosale</td> <td>- Private</td> <td>- Public</td> <td>Total</td>		Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Rosale	- Private	- Public	Total
Jakaban         Jakaban <t< td=""><td>343.100 Transmission &amp; Distribution Mains &lt; 4"</td><td>\$43,942</td><td></td><td>\$24,370</td><td>\$9,078</td><td>\$1,402</td><td>\$1,832</td><td>\$0</td><td>\$1,358</td><td>\$5,901</td><td>\$43,941</td></t<>	343.100 Transmission & Distribution Mains < 4"	\$43,942		\$24,370	\$9,078	\$1,402	\$1,832	\$0	\$1,358	\$5,901	\$43,941
94.2.00       Threamination & Distribution Mains >10*       2576,048       3.4.asce, with tactilities serving base, max day structures       94.70,05       54.70,05       54.62,03       52.64,023       52.64,023       52.64,023       52.64,023       52.64,023       52.64,023       52.64,023       52.64,023       52.64,023       52.64,023       52.67,02       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.61,53       51.62,65       51.61,53       51.61,53       51.62,65       51.61,53       51.62,65       51.61,53       51.62,65       51.62,65       51.62,65       51.62,65       51.62,65       51.62,65       51.62,65       51.62,65       51.62,65       51.62,65       51.62,65       51.62,65       51.62,65       51.6	343.200 Transmission & Distribution Mains 6"-8"	\$276,034		\$153,088	\$57,029	\$8,805	\$11,511	\$0	\$8,529	\$37,071	\$276,033
344.000 File Mains     51,613     8-Public File     50     50     50     50     50     50     51       346.000 Services     533,404     542,007     53,014     57,07     52,047     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075     52,075	343.300 Transmission & Distribution Mains >10"	\$576,495	3-Assoc. with facilities serving base, max day	\$113,800	\$47,503	\$322,549	\$9,570	\$46,293	\$6,860	\$29,920	\$576,495
345.000 Services       53384.42 10-Factors for allocating COS to customer class.       3278,218       533,214       53,278       5378       5578       520,343       50       5338,042         346.000 Services       110,177       522,212       52,814       53,128       51,057       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50	344,000 Fire Mains	\$1.513		\$0	\$0	\$0	\$0	\$0	50	\$1.513	\$1 513
345.200 Mitters - Plantic Case       \$3,541       \$3,620       \$3,620       \$3,620       \$3,620       \$3,620       \$3,620       \$3,620       \$3,620       \$5,665       \$1,744       \$5,665       \$1,744       \$5,665       \$5,7446       \$5,155       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855       \$5,855 <td></td> <td></td> <td>* · _ + · · + +</td> <td>• •</td> <td></td> <td>* -</td> <td>• •</td> <td>• •</td> <td></td> <td>• •</td> <td>\$339,042</td>			* · _ + · · + +	• •		* -	• •	• •		• •	\$339,042
345.200 Moters - Net Class Py Type       53,581       9-Associated with moters       57,347       51,468       5324       5325       5129       50       50       543,20         345.000 Moters - Not Class Py Type       513,576       9-Associated with moters       513,474       55,665       51,474       51,565       51,383       50       50       543,227         345.000 Moters - Not Class Py Type       513,576       9-Associated with moters       514,121       520,602       55,445       51,583       514,583       50       515,553       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516,533       516	346.100 Meters - Bronze Case	\$144,988	9-Associated with meters	\$111.177	\$22.212	\$5,814	\$3,828	\$1,957	50	50	\$144,988
345.000 Moters - Net Class By Type       \$42,520       \$44,520       \$17,200       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$17,620       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10       \$10 <td< td=""><td></td><td></td><td></td><td></td><td>••</td><td>• •</td><td></td><td></td><td>• •</td><td>+ -</td><td></td></td<>					••	• •			• •	+ -	
347.000 Neter Installations       \$135,768       9-Associated with meters       \$104,121       \$20,000       \$25,445       \$3,556       \$1,833       \$50       \$51,853         345.000 (hydrams       \$106,553       6-Public Frier       \$30       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50       \$50	······································							4.144			
348.000 Hydrafts         5106,535         8-Public From         50         50         50         50         50         50         50         50         50         510         533         514         55         511,525         511,525         511,525         511,525         511,525         511,525         511,525         511,525         511,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,525         513,555         513,555         513,555         513,555         513,555         513,555         513,555         513,555         513,555         513,555         513,555         513,555											
343.000 Other Transmission & Distribution Plant         \$393         7.Assoc. with trans. and distrib. mains         \$190         \$27         \$53         \$14         \$6         \$192         \$192         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100         \$100					. ,				• -		
TOTAL TRANSMISSION & DIST, PLANT         \$1,856,024         \$588,057         \$218,276         \$339,302         \$39,640         \$66,097         \$46,745         \$522,505         \$1,856,024           NICENTIVE COMPENSATION CAPTURLEATION CAPTURLEATION         50         164.bbor Basis         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50 <td< td=""><td></td><td></td><td></td><td>• ·</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>				• ·							
CAPITALLZATION         50         16-Labor Basis         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50 <th< td=""><td></td><td></td><td>7-Assoc. With trans, and distrib, mains</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$1,859,022</td></th<>			7-Assoc. With trans, and distrib, mains								\$1,859,022
0.000 Incentive Compensation Capitalization Adj.         50         16-Labor Basis         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50 <td></td>											
S0         S0<											
CAPITALIZATION         Chi Talization           GENERAL PLANT         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50         50	0.000 Incentive Compensation Capitalization Adj	\$0	16-Labor Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
393.000       Land and Land Rights - GP       50       15-AGC Basis       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       <		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
$\begin{array}{c c c c c c c c c c c c c c c c c c c $											
390.100 Office Structures       \$1,820       15.A&G Basis       \$1,800       \$3,437       \$1,121       \$78       \$160       \$446       \$134       \$5,232         390.200 General Structures       \$52,095       15.A&G Basis       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0											\$0
390.200 General Structures - HVAC       50       15.4&C Basis       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50       50											
390.300 Miscellaneous Structures       \$52,095       15-A&G Basis       \$24,511       \$5,944       \$15,259       \$1,068       \$2,047       \$620       \$2,646       \$62,094         390.000 Structures & Improvements - Leasehold       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0<						\$1,121					
390.900       Structures & Improvements - Leasehold       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0		**				+-	•	••	• •	•••	\$0
391.000 Office Furniture and Equipment       \$9,832       16-A&G Basis       \$4,626       \$1,122       \$2,880       \$202       \$386       \$117       \$499       \$9,833         391.200 Computer Software & Periphoral Equip       \$63,091       16-A&G Basis       \$20,625       \$18,479       \$12,23       \$2,479       \$2,771       \$3,205       \$66,093         391.200 Computer Software       \$206,522       15-A&G Basis       \$50       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0	390.300 Miscellaneous Structures	\$52,095	15-A&G Basis	\$24,511	\$5,944	\$15,259	\$1,068	\$2,047	\$620	\$2,646	\$52,095
391.200 Computer Software & Perlphoral Equip       \$63,091       15-A&G Basis       \$29,684       \$7,199       \$18,479       \$1,293       \$2,479       \$751       \$3,205       \$66,080         391.250 Computer Software       \$20,6,292       15-A&G Basis       \$97,060       \$23,538       \$60,423       \$4,229       \$8,107       \$2,455       \$10,480       \$20,6,292         391.250 Computer Software       \$3,096       15-A&G Basis       \$97,060       \$23,538       \$60,423       \$4,229       \$8,107       \$2,455       \$10,480       \$206,592         391.300 Other Office Equipment       \$3,096       15-A&G Basis       \$3,809       \$924       \$2,371       \$166       \$318       \$96       \$411       \$8,093         392.100 Transportation Equipment - Light Trucks       \$27,030       15-A&G Basis       \$3,895       \$2,400       \$6,160       \$431       \$825       \$250       \$1,068       \$21,033         392.300 Transportation Equipment - Cars       \$1,929       15-A&G Basis       \$108       \$0       \$0       \$0       \$0       \$0       \$0       \$23       \$98       \$1,933       \$32,400       \$16,4&G Basis       \$19,93       \$24,185       \$16,33       \$24,165       \$11,929       \$361,431       \$32,760       \$131       \$30,502 <td></td> <td>\$0</td> <td>15-A&amp;G Basis</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td>		\$0	15-A&G Basis	\$0	\$0	\$0	\$0		\$0	\$0	\$0
391.250       Computer Software       \$206,292       15-A&G Basis       \$97,060       \$23,538       \$60,423       \$4,229       \$6,107       \$2,455       \$10,480       \$206,292         391.260       Personal Computer Software       \$0       15-A&G Basis       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0	391.000 Office Furniture and Equipment	\$9,832	15-A&G Basis	\$4,626	\$1,122	\$2,880	\$202	\$386	\$117	\$499	\$9,832
391.260 Personal Computer Software       \$0       15-A&G Basis       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0	391.200 Computer Software & Peripheral Equip	\$63,091	15-A&G Basis	\$29,684	\$7,199	\$18,479	\$1,293	\$2,479	\$751	\$3,205	\$63,090
391.300 Other Office Equipment       \$8,096       15-A&G Basis       \$3,809       \$924       \$2,371       \$166       \$318       \$96       \$411       \$8,096         392.100 Transportation Equipment - Light Trucks       \$21,030       15-A&G Basis       \$9,895       \$2,400       \$6,160       \$431       \$826       \$220       \$1,068       \$21,030         392.200 Transportation Equipment - Light Trucks       \$1,929       15-A&G Basis       \$50       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0<	391.250 Computer Software	\$206,292	15-A&G Basis	\$97,060	\$23,538	\$60,423	\$4,229	\$8,107	\$2,455	\$10,480	\$206,292
392.100 Transportation Equipment - Light Trucks       \$22,030       15-A&G Basis       \$9,895       \$2,400       \$6,160       \$431       \$826       \$250       \$1,068       \$21,030         392.200 Transportation Equipment - Heavy Trucks       \$0       15-A&G Basis       \$50       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0 <td< td=""><td>391.260 Personal Computer Software</td><td>\$0</td><td>15-A&amp;G Basis</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td><td>\$0</td></td<>	391.260 Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392,200       Transportation Equipment - Heavy Trucks       \$0       15-A&G Basis       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$	391,300 Other Office Equipment	\$8,096	15-A&G Basis	\$3,809	\$924	\$2,371	\$166	\$318	\$96	\$411	\$8,095
392.300       Transportation Equipment - Cars       \$1,929       15-A&G Basis       \$908       \$220       \$565       \$40       \$76       \$23       \$98       \$1,930         392.400       Transportation Equipment - Other       \$30,332       15-A&G Basis       \$14,271       \$3,461       \$8,884       \$622       \$1,192       \$361       \$1,541       \$30,333         393.000       Stores Equipment       \$7,459       15-A&G Basis       \$31,509       \$851       \$2,185       \$153       \$293       \$89       \$379       \$7,453         393.000       Tools, Shop & Garago Equipment       \$42,323       16-A&G Basis       \$31,913       \$4,829       \$12,396       \$666       \$1,663       \$604       \$21,65       \$42,323         395.000       Laboratory Equipment       \$3,260       1-Varies with water used       \$586       \$27,33       \$2,097       \$55       \$249       \$0       \$0       \$32,309         396.000       Power Operated Equipment       \$9,493       16-A&G Basis       \$4,466       \$1,083       \$2,770       \$404       \$774       \$234       \$1,001       \$19,693         397.000       Communication Equipment       \$55       15-A&G Basis       \$2       \$1       \$1       \$0       \$0	392.100 Transportation Equipment - Light Trucks	\$21,030	15-A&G Basis	\$9,895	\$2,400	\$6,160	\$431	\$826	\$250	\$1,068	\$21,030
392.400 Transportation Equipment - Other       \$30,332       15-A&G Basis       \$14,271       \$3,461       \$8,884       \$622       \$1,192       \$361       \$1,541       \$30,332         393.000 Stores Equipment       \$7,459       15-A&G Basis       \$33,509       \$851       \$2,185       \$153       \$223       \$89       \$379       \$7,450         393.000 Tools, Shop & Garage Equipment       \$42,323       15-A&G Basis       \$19,913       \$4,829       \$12,396       \$868       \$1,663       \$504       \$2,160       \$42,323         395.000 Laboratory Equipment       \$3,260       1-Varice with water used       \$586       \$273       \$2,097       \$55       \$249       \$0       \$142,01       \$1,9,69         396.000 Power Operated Equipment - Non-Teleph       \$19,893       15-A&G Basis       \$9,268       \$2,248       \$5,770       \$404       \$774       \$224       \$1,01       \$19,693         397.000 Communication Equipment - Non-Teleph       \$19,893       15-A&G Basis       \$2       \$1       \$1       \$0       \$0       \$0       \$0       \$0       \$37,00       \$404       \$774       \$224       \$1,01       \$19,693         397.000 Communication Equipment - Non-Teleph       \$19,893       15-A&G Basis       \$2       \$1       \$1<	392.200 Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	<b>S</b> 0	\$0	\$0	\$0	50
392,400       Transportation Equipment - Other       \$30,332       15-A&G Basis       \$14,271       \$3,461       \$8,884       \$622       \$1,192       \$361       \$1,541       \$30,332         393,000       Stores Equipment       \$7,459       16-A&G Basis       \$33,509       \$851       \$2,185       \$153       \$223       \$59       \$379       \$7,451         393,000       Tools, Shop & Garage Equipment       \$42,323       16-A&G Basis       \$19,913       \$4,829       \$12,396       \$868       \$1,663       \$604       \$2,160       \$42,323         394,000       Laboratory Equipment       \$33,260       1-Varice with water used       \$586       \$273       \$2,097       \$55       \$249       \$0       \$0       \$32,432         396,000       Power Operated Equipment       \$9,493       16-A&G Basis       \$4,466       \$1,083       \$2,780       \$195       \$373       \$113       \$482       \$9,493         397,000       Communication Equipment - Non-Teleph       \$19,898       15-A&G Basis       \$2       \$1       \$1       \$0       \$0       \$0       \$3       \$39,268       \$2,248       \$5,770       \$404       \$774       \$234       \$1,010       \$19,593         397,000       Communilcation Equipment		•							\$23	• •	\$1,930
333.000 Stores Equipment       \$7,459       15-A&G Basis       \$3,509       \$851       \$2,185       \$153       \$293       \$89       \$379       \$7,451         334.000 Tools, Shop & Garage Equipment       \$42,323       15-A&G Basis       \$19,913       \$4,829       \$12,396       \$868       \$1,663       \$604       \$2,160       \$42,323         395.000 Laboratory Equipment       \$3,260       1-Varies with water used       \$585       \$273       \$2,097       \$55       \$249       \$0       \$32,001       \$34,000       \$1,083       \$2,780       \$195       \$373       \$113       \$482       \$9,493       \$37,000       \$0       \$2       \$13       \$482       \$9,493       \$15-A&G Basis       \$4,466       \$1,083       \$2,780       \$195       \$373       \$113       \$482       \$9,493         397.000 Communication Equipment - Non-Toloph       \$19,698       15-A&G Basis       \$9,268       \$2,248       \$5,770       \$404       \$774       \$224       \$1,001       \$19,693         397.000 Communication Equipment       \$19,698       15-A&G Basis       \$12,876       \$1       \$0       \$0       \$0       \$0       \$0       \$0       \$5       \$38,000       \$38,000       \$14       \$1,020       \$14       \$1,020		\$30,332		\$14,271	\$3,461	\$8.884	\$622	\$1,192	\$361	\$1.541	\$30,332
394.000 Tools, Shop & Garage Equipment       \$42,323       15-A&G Basis       \$19,913       \$4,829       \$12,396       \$868       \$1,663       \$504       \$2,150       \$42,323         395.000 Laboratory Equipment       \$3,260       1-Varies with water used       \$585       \$2,73       \$2,097       \$55       \$249       \$0       \$0       \$3,260         395.000 Laboratory Equipment       \$9,493       15-A&G Basis       \$44,466       \$1,083       \$2,770       \$404       \$774       \$234       \$1,001       \$19,993         397.000 Communication Equipment - Non-Teleph       \$19,988       15-A&G Basis       \$2,25       \$404       \$774       \$234       \$1,001       \$19,993         397.000 Telephone Equipment       \$5       15-A&G Basis       \$2       \$1       \$1       \$0       \$0       \$0       \$34,824         398.000 Miscellaneous Equipment       \$34,824       15-A&G Basis       \$16,385       \$3,973       \$10,200       \$714       \$1,369       \$414       \$1,769       \$34,824         399.000 Other Tangibio Equipment       \$1,227       15-A&G Basis       \$577       \$140       \$359       \$25       \$48       \$15       \$62       \$1,227         TOTAL GENERAL PLANT       \$52,6564       \$246,799       \$							\$153	\$293	\$89		\$7,459
395.000 Laboratory Equipment       \$3,260       1-Varies with water used       \$585       \$2,097       \$55       \$249       \$0       \$0       \$3,260         396.000 Power Operated Equipment       \$9,493       16-A&G Basis       \$4,466       \$1,083       \$2,780       \$195       \$373       \$113       \$482       \$9,493         397.000 Communication Equipment       Non-Teleph       \$19,698       15-A&G Basis       \$9,268       \$2,248       \$5,770       \$404       \$774       \$234       \$1,001       \$19,699         397.000 Tolephone Equipment       \$5       15-A&G Basis       \$2       \$1       \$1       \$0       \$0       \$0       \$0       \$3         398.000 Miscellaneous Equipment       \$34,824       15-A&G Basis       \$16,385       \$3,973       \$10,200       \$714       \$1,369       \$414       \$1,769       \$34,824         399.000 Other Tangible Equipment       \$1,227       15-A&G Basis       \$577       \$140       \$359       \$25       \$48       \$15       \$62       \$1,227         TOTAL GENERAL PLANT       \$526,564       \$246,799       \$59,984       \$155,372       \$10,784       \$20,812       \$6,228       \$26,582       \$526,564				• • • • • •	•					4 + 1 +	\$42,323
396.000 Power Operated Equipment         \$9,493         15-A&G Basis         \$4,466         \$1,083         \$2,780         \$195         \$373         \$113         \$482         \$9,493           397.000 Communication Equipment - Non-Teleph         \$19,698         15-A&G Basis         \$9,268         \$2,248         \$5,770         \$404         \$774         \$224         \$1,001         \$19,693           397.000 Telephone Equipment         \$5         15-A&G Basis         \$2         \$1         \$1         \$0         \$0         \$0         \$2         \$38.000 Miscellaneous Equipment         \$1,023         \$1,227         \$38.000 Miscellaneous Equipment         \$11,227         \$5.4&G Basis         \$16,385         \$3,973         \$10,700         \$714         \$1,369         \$414         \$1,769         \$34,824           399.000 Other Tangible Equipment         \$1,227         15-A&G Basis         \$577         \$140         \$359         \$25         \$48         \$15         \$62         \$1,227           TOTAL GENERAL PLANT         \$526,564         \$246,799         \$59,984         \$15,6372         \$10,784         \$20,812         \$6,228         \$26,582         \$526,564		· ····								•	\$3,260
397.000 Communication Equipment - Non-Teleph       \$19,698       15-A&G Basis       \$9,268       \$2,248       \$5,770       \$404       \$774       \$234       \$1,001       \$19,699         397.200 Telephone Equipment       \$5       15-A&G Basis       \$2       \$1       \$1       \$0       \$0       \$0       \$0       \$3         398.000 Miscellaneous Equipment       \$34,824       15-A&G Basis       \$16,385       \$3,973       \$10,200       \$714       \$1,369       \$444       \$1,769       \$34,824         399.000 Other Tangible Equipment       \$1,227       15-A&G Basis       \$577       \$140       \$359       \$25       \$48       \$15       \$62       \$1,227         TOTAL GENERAL PLANT       \$526,564       \$246,799       \$59,984       \$15,572       \$10,784       \$20,812       \$6,228       \$526,582       \$526,564				• •					• •		\$9,492
397.200 Telephone Equipment         \$5         15-A&G Basis         \$2         \$1         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0										• •	\$19,699
398.000 Mlscellaneous Equipment         \$34,824         15-A&G Basis         \$16,385         \$3,973         \$10,200         \$714         \$1,369         \$414         \$1,769         \$34,824           399.000 Other Tangible Equipment         \$1,227         15-A&G Basis         \$577         \$140         \$359         \$25         \$48         \$15         \$62         \$1,227           TOTAL GENERAL PLANT         \$526,564         \$246,799         \$559,984         \$15,5372         \$10,784         \$20,812         \$6,228         \$26,582         \$526,564								• · · · ·			\$10,000
399.000 Other Tangible Equipment <u>\$1,227</u> 15-A&G Basis <u>\$577 \$140 \$359 \$25 \$48 \$15 \$62 \$1,22</u> TOTAL GENERAL PLANT \$526,564 \$246,799 \$59,984 \$156,372 \$10,784 \$20,812 \$6,228 \$26,582 \$526,66					•	• ·				• • •	\$34,824
TOTAL GENERAL PLANT \$526,564 \$246,799 \$59,984 \$155,372 \$10,784 \$20,812 \$6,228 \$26,582 \$526,56		· · ·							• • • • •		\$1,226
TOTAL DEPRECIATION \$4,089,948 \$54,354 \$255,506 \$4,089,948											\$526,561
	TOTAL DEPRECIATION	\$4,089,948		\$1,485,415	\$427,705	\$1,559,888	\$80,700	\$226,375	\$54,354	\$255,506	\$4,089,943

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#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 income Statement

								n an		
Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Seles for Fl Resale	re Protection Fir - Private		Total
OPERATING REVENUES										
461.100 Residential	\$16,121,798	To Residential	\$16,121,798	\$0	\$0	\$0	\$0	\$0	\$0	\$16,121,798
461.200 Commercial	\$5,485,901	To Commercial	\$0	\$5,485,901	\$0	\$0	\$0	\$0	\$0	\$5,485,901
461,300 Industrial	\$5,301,783	To industrial	\$0	\$0	\$5,301,783	\$0	\$0	\$0	\$0	\$5,301,783
462,000 Private Fire Protection	\$545,174	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$545,174	\$0	\$545,174
463,000 Public Fire Protection	\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.	\$922,100	To Other Public Auth.	\$0	\$0	\$0	\$922,100	\$0	\$0	\$0	\$922,100
466,000 Sales for Resale	\$2,552,301	To Sales for Resale	\$0	\$0	\$0	\$0	\$2,552,301	\$0	\$0	\$2,652,301
471.000 Other Water Revenue - Oper, Rev.	\$286,237	19-Total COS Basis	\$106,079	\$30,656	\$108,598	\$5,782	\$15,056	\$3,435	\$16,630	\$286,236
TOTAL OPERATING REVENUES	\$31,215,294		\$16,227,877	\$5,516,557	\$5,410,381	\$927,882	\$2,567,357	\$548,609	\$16,630	\$31,215,293
SOURCE OF SUPPLY EXPENSES										
600.000 Operation Supervision & Engineering	\$0	2-Assoc, with facilities serving base and max.	<b>S</b> 0	<b>S</b> 0	<b>S</b> 0	<b>SO</b>	50	<b>S</b> 0	<b>S</b> 0	\$0
······	••	day extra capacity functions.	••	••	••	••	••	• -		
601.000 Operation Labor & Expenses	\$93,299	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$19,677	\$8,201	\$55,755	\$1,661	\$8,005	\$0	\$0	\$93,299
602.000 Purchased Water	\$480,375	1-Varios with water used	\$86,371	\$40,207	\$309,025	\$5,118	\$36,653	\$0	\$0	\$480,374
603.000 Miscellaneous Expenses	\$6,247	2-Assoc, with facilities serving base and max.	\$1,317	\$549	\$3,733	\$111	\$536	\$0	\$0	\$6,246
•		day extra capacity functions.								
604.000 Rents - SSE	\$85	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$18	\$7	\$51	\$2	\$7	\$0	\$0	\$85
610,000 Maint, Supervision & Engineering	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Labor Maint Source of Supply - Struct & Imp	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs	\$334	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$70	\$29	\$200	\$6	\$29	\$0	\$0	\$334
613.000 Labor Maint - Source of Supply - Lake	\$28	2-Assoc, with facilities serving base and max, day extra capacity functions,	\$6	\$2	\$17	\$0	\$2	\$0	\$0	<b>\$</b> 27
614.000 Labor Maint Non-Scheduled Overtime - SS Wells	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	20	\$0	\$0	\$0
615.000 Labor Maint - Source of Supply - Inflit Gallery	\$41	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$9	\$4	\$25	\$1	\$4	\$0	\$0	\$43
616.000 Labor Maint Src of Supply - Supply Mains	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
617.000 Maint. Of Misc. Water Source Plant	\$4,042	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$852	\$355	\$2,415	\$72	\$347	\$0	\$0	\$4,041
TOTAL SOURCE OF SUPPLY EXPENSES	\$584,451		\$108,320	\$49,354	\$371,221	\$9,971	\$45,583	\$0	\$0	\$584,449
PUMPING EXPENSES										
620.000 Operation Supervision & Engineering - PE	\$35,263	6-Assoc, w/power and pumping facilities	\$7,335	\$3,057	\$20,463	\$621	\$2,937	\$159	\$691	\$35,263
621.000 Fuel for Power Production	\$0	1-Varies with water used	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
622.000 Power Production Labor & Expenses	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0		\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping	\$945,580	1-Varies with water used	\$170,015	\$79,145	\$608,292		\$72,148	\$0	\$0	\$945,580
624.000 Pumping Labor and Expenses	\$540,445	6-Assoc, w/power and pumping facilities	\$112,413	\$46,857	\$313,620		\$45,019	\$2,432	\$10,593	\$540,446
625.000 Expenses Transferred - Cr.	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0		\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense	\$89	6-Assoc, w/power and pumping facilities	\$19	\$8	\$52		\$7	\$0	\$2	\$90
627.000 Rents - PE	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0		\$0	\$0	\$0	\$0
630.000 Maint. Supervision & Engineering - PE	\$34,852	6-Assoc. w/power and pumping facilities	\$7,249	\$3,022	\$20,225		\$2,903	\$157	\$683	\$34,852
631.000 Maint. of Structures & Improvements - PE 632.000 Maint. of Power Production Equipment	\$25 \$0	5-Assoc. w/power and pumping facilities 6-Assoc, w/power and pumping facilities	\$5 \$0	\$2 \$0	\$15 \$0	• •	\$2 \$0	\$0 \$0	\$0 \$0	\$24 \$0

#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 income Statement

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Account	MO Adjusted		문을 다양하는 것을 주말			Other Public	Sales for	Fire Protection Fir	Protection	
Number Description	Jurisdictional	Allocation Number	Rosidential	Commercial	Industrial	Auth.	Resale		- Public	Total
633.000 Maint, of Pumping Equipment	\$26,111	6-Assoc, w/power and pumping facilities	\$5,431	\$2,264	\$15,152	\$460	\$2,175	\$117	\$512	\$26,111
TOTAL PUMPING EXPENSES	\$1,582,365		\$302,467	\$134,355	\$977,819	\$27,188	\$125,191	\$2,865	\$12,481	\$1,582,366
WATER TREATMENT EXPENSES										
640.000 Operation, Supervision & Engineer, - WTE	\$73,114	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$15,420	\$6,427	\$43,693	\$1,301	\$6,273	\$0	\$0	\$73,114
641.000 Chemicals - WTE	\$741,560	1-Varies with water used	\$133,332	\$62,069	\$477,046	\$12,532	\$56,581	\$0	\$0	\$741,560
642.000 Operation Labor & Expenses - WTE	\$113,815	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$24,004	\$10,004	\$68,016	\$2,026	\$9,765	\$0	\$0	\$113,815
643.000 Miscellanous Expenses - WTE	\$593,689	1-Varies with water used	\$106,745	\$49,692	\$381.920	\$10,033	\$45,298	<b>S</b> 0	50	\$593,688
644.000 Rents - WTE	\$1,870	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$394	\$164	\$1,118	\$33	\$160	\$0	\$0	\$1,869
650.000 Maint. Supervision & Engineering - WTE	\$35,767	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$7,543	\$3,144	\$21,374	\$637	\$3,069	\$0	\$0	\$35,767
651.000 Maint, of Structures & Improvements - WTE	\$1	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$1
652.000 Maint, of Water Treatment Equipment - WTE	\$229,449	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$48,391	\$20,169	\$137,119	\$4,084	\$19,687	\$0	\$0	\$229,450
TOTAL WATER TREATMENT EXPENSES	\$1,789,265	way oking capacity renemonia.	\$335,829	\$151,669	\$1,130,287	\$30,646	\$140,833	\$0	\$0	\$1,789,264
TRANSMISSION & DIST. EXPENSES										
660.000 Operation Supervision & Engineering - TDE	\$15,053	11-T & D OP Basis	\$9,023	\$2,451	\$1,424	\$461	\$19 <del>9</del>	\$391	\$1,105	\$15,054
661.000 Storage Facilities Expenses TDE	· \$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000 Transmission & Distribution Lines Expenses	\$278,028	7-Assoc. with trans. and distrib. mains	\$134,677	\$50,657	\$37,701	\$10,231	\$4,393	\$7,535	\$32,835	\$278,029
663.000 Meter Expenses - TDE	\$101,025	9-Associated with meters	\$77,466	\$15,477	\$4,051	\$2,667	\$1,364	\$0	\$0	\$101,025
664.000 Customer Installations Expenses - TDE	\$68,222	10-Factors for allocating COS to customer class,	\$55,983	\$6,699	\$539	\$771	\$136	\$4,093	\$0	\$68,221
665.000 Miscellaneous Expenses - TDE	\$182,946	11-T & D OP Basis	\$109,658	\$29,784	\$17,307	\$5,598	\$2,415	\$4,757	\$13,428	\$182,947
666.000 Rents - TDE	\$3,993	11-T & D OP Basis	\$2,393	\$650	\$378	\$122	\$53		\$293	\$3,993
670.000 Maint, Supervision and Engineering - TDE	\$41,394	12-Trans. & Dist. Maint. Expenses	\$19,513	\$6,793	\$4,785	\$1,354	\$688	\$960	\$7,401	\$41,394
671.000 Maint, of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
672.000 Maint. of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673.000 Maint, of Transmission & Distribution Mains	\$463,779	7-Assoc. with trans. and distrib. mains	\$224,655	\$84,501	\$62,888	\$17,067	\$7,328	\$12,568	\$54,772	\$463,779
674.000 Maint, of Fire Mains - TDE	862	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$98	\$98
675.000 Maint, of Services - TDE	\$6,867	10-Factors for allocating COS to customer class.	\$5,635	\$674	\$54	\$78	\$14		\$0	\$6,867
676.000 Maint, of Meters - TDE	\$43,870	9-Associated with meters	\$33,640	\$6,721	\$1,759	\$1,158	\$592		\$0	\$43,870
677.000 Maint, of Hydrants - TDE	\$45,222	8-Public Fire	\$0	\$0	\$0	\$0	\$0		\$45,222	\$45,222
678.000 Maint, of Miscellaneous Plant - TDE	\$277,900	12-Trans, & Dist. Maint. Expenses	\$131,002	\$45,603	\$32,125	\$9,087	\$3,946		\$49,689	\$277,899
TOTAL TRANSMISSION & DIST. EXPENSES	\$1,528,397		\$803,645	\$250,010	\$163,011	\$48,594	\$21,028	\$37,267	\$204,843	\$1,528,398
CUSTOMER ACCOUNTS EXPENSE										
901.000 Supervision & Engineering - CAE	\$28,947	13-Allocation of Billing and Collecting Costs.	\$25,586	\$2,524	\$127	\$234	\$26	\$449	\$0	\$28,946
902.000 Meter Reading Expenses - CAE	\$267,119	14-Meter reading costs.	\$239,819	\$23,667	\$1,202	\$2,190	\$240	\$0	\$0	\$267,118
903.000 Cust. Rec & Collection - CAE	\$358,179	13-Allocation of Billing and Collecting Costs.	\$316,594	\$31,233	\$1,576	\$2,901	\$322	\$5,552	\$0	\$358,178
904.000 Uncollectible Accounts - CAE	\$286,088	13-Allocation of Billing and Collecting Costs.	\$252,873	\$24,947	\$1,259	\$2,317	\$257	\$4,434	\$0	\$286,087
905.000 Misc. Customer Accounts Expense - CAE	\$18,181	13-Allocation of Billing and Collecting Costs.	\$16,070	\$1,585	\$80	\$147	\$16		\$0	\$18,180
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$958,514		\$850,942	\$83,956	\$4,244	\$7,789	\$861	\$10,717	\$0	\$958,509

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#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 income Statement

ount nber Description	MO Adjusted Jurisdictional	Allocation Number	Rosidential	Commercial	C Industrial	ther Public Auth.	Sales for Fi Resale	reProtection Fir - Private	e Protection - Public	Total
CUSTOMER SERVICE EXPENSES	\$400 40	T	6440		\$1			\$8		.,
907.000 Customer Service & Information Expenses	\$138 10	-Factors for allocating COS to customer class.	\$113	\$14	\$1	\$2	\$0	\$8	\$0	\$1
TOTAL CUSTOMER SERVICE EXPENSES	\$138		\$113	\$14	\$1	\$2	\$0	\$8	\$0	\$1
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ADMIN. & GENERAL EXPENSES										
920.000 Admin, & General Salaries	\$580,939	15-A&G Basis	\$273,332	\$66,285	\$170,157	\$11,909	\$22,831	\$6,913	\$29,512	\$580.
921,000 Office Supplies & Expense	\$179,071	15-A&G Basis	\$84,253	\$20,432	\$52,450	\$3,671	\$7,037	\$2,131	\$9,097	\$179.
922,000 Admin, Expenses Transforred - Credit	50	15-A&G Basis	SO	\$0	\$0	\$0	\$0	50	\$0	
923,000 Outside Services	\$2,088,148	15-A&G Basis	\$982,474	\$238,258	\$611,619	\$42,807	\$82,064	\$24,849	\$106,078	\$2,088,
924.000 Property Insurance	\$359,845	15-A&G Basis	\$169,307	\$41,058	\$105,399	\$7,377	\$14,142	\$4,282	\$18,280	\$359
925.000 Injuries & Damages	\$13,438	16-Labor Basis	\$6,511	\$1,619	\$3,510	\$294	\$490	\$180	\$833	\$13.
926.000 Employee Pensions & Benefits	\$1,041,100	16-Labor Basis	\$504,413	\$125,453	\$271,935	\$22,800	\$38,000	\$13,951	\$64.548	\$1.041.
927,000 Franchise Reguirements	\$0	15-A&G Basis	\$0	50	\$0	\$0	\$0	50	\$0	
928.000 Regulatory Commission Expenses	\$4,064	15-A&G Basis	\$1,912	\$464	\$1,190	\$83	\$160	\$48	\$206	<b>S4</b> .
929.000 Duplicate Charges	\$0	15-A&G Basis	\$1,012	\$0	\$0	\$0	\$100	So	\$0	
930.100 Institutional or Goodwill Advertising Expenses	\$50	15-A&G Basis	\$24	\$6 \$6	\$15	\$1	\$2 \$2	\$1	\$0 \$3	
930.200 Misc, General Expense	\$144,642	15-A&G Basis	\$68,054	\$16,504	\$42,366	\$2.965	\$5,684	\$1,721	\$7,348	\$144
930.300 Research & Development Expenses - AGE	\$7.044	15-A&G Basis	\$3,314	\$804	\$2,063	\$144	\$277	584	\$358	\$7
931.000 Rents - AGE	\$11,276	15-A&G Basis	\$5,305	\$1.287	\$3,303	\$231	\$443	\$134	\$573	\$11.
932,000 Maint, of General Plant - AGE	\$56,570	15-A&G Basis	\$26,616	\$6.455	\$16,569	\$1,160	\$2,223	\$673	\$2,874	\$56,
TOTAL ADMIN. & GENERAL EXPENSES	\$4,486,187		\$2,125,515	\$518,625	\$1,280,576	\$93,442	\$173,353	\$54,967	\$239,710	\$4,486
DEPRECIATION EXPENSE										
403.000 Depreciation Expense, Dep. Exp.	\$4,089,948	Class % from Depreciation Schedule	\$1,485,415	\$427,705	\$1,559,888	\$80,700	\$226,375	\$54,354	\$255,506	\$4,089
403,000 CIAC Depreciation Offset	-\$301,089	Class % from Depreciation Schedule	-\$109,352	-\$31,486	-\$114,834	-\$5,941	-\$16,665	-\$4,001	-\$18,810	-\$301.
TOTAL DEPRECIATION EXPENSE	\$3,788,859	class whom depreciation schedule	\$1,376,063	\$396,219	\$1,445,054	\$74,759	\$209,710	\$50,353	\$236,696	\$3,788
OTHER OPERATING EXPENSES										
403.900 Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	50	50	\$0	<b>S</b> 0	\$0	50	
408.000 Property Taxes	\$2,239,184	19-Total COS Basis	\$829,842	\$239,817	\$849,546	\$45,232	\$117,781	\$26,870	\$130,097	\$2.239
408.100 Payroli Taxos	\$183,346	16-Labor Basis	\$88,831	\$22,093	\$47,890	\$4,015	\$6,692	\$2,457	\$11,367	\$2,239
408.000 Gross Receipts Tax	\$100,046 -\$9	19-Total COS Basis	300,031 -\$3	-\$1	-\$3	34,010	30,092 02	\$2,457	-51	\$105
408,100 PSC Assessment	\$239,613	15-A&G Basis			•••		• ·			\$239
408.100 Other General Taxes	-\$32,103	16-Labor Basis	\$112,738	\$27,340	\$70,183	\$4,912 -\$703	\$9,417	\$2,851 -\$430	\$12,172	
		16-Labor Basis	-\$15,554	-\$3,868	-\$8,385		-\$1,172		-\$1,990	-\$32
403.000 Transportation Depr Clearing TOTAL OTHER OPERATING EXPENSES	\$0 \$2,630,031		\$0 \$1,015,854	\$0 \$285,381	\$0 \$959,231	\$0 \$53,456	\$0	\$0 \$31,748	\$0 \$151,645	\$2,630
AMORTIZATION EXPENSE										
0.000 Amortization Exp	#4C 052	18-Rate Base Basia			60 AK4		****	****	A4 47-	
· · · · ·	\$16,056		\$5,273	\$1,708	\$6,411	\$332	\$933	\$222	\$1,177	\$16
0.000 Amortization Tank Painting Tracker TOTAL AMORTIZATION EXPENSE	\$25,320 \$41,376	5-Associated with storage facilities.	<u>\$4,421</u> \$9,694	\$1,595 \$3,303	\$7,6 <u>26</u> \$14,037	\$322 \$654	\$1,750 \$2,683	\$1,798 \$2,020	\$7,809 \$8,986	\$2! \$41
TOTAL OPERATING & MAINT, EXPENSE	\$17,389,683		\$6,928,442	\$1,872,886	\$6,345,481	\$346,501	\$851,960	\$189,945	\$854,361	\$17,389
			40,020,44Z	31,012,000	40,340,40 i	3040,001	4031,800	4103,040	4004,001	
NET INCOME BEFORE TAXES	\$13,825,711		\$9,299,435	\$3,643,671	-\$935,100	\$581,381	\$1,715,397	\$358,664	-\$837,731	\$13,82

INCOME TAXES

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#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Income Statement

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Account Number Description	MO Adjusted	Allocation Number	Residential C	Commercial	industrial	Other Public Auth	Sales for Fi Rosale	re Protection Fli	Protection	Total
409.100 Current Income Taxes	\$3,494,431	18-Rate Base Basis	\$1,147,571	\$371,807	\$1,395,326	\$72,335	\$203.026	\$48,223	\$256.142	\$3,494,430
409.100 State Income Taxes	\$46	18-Rate Base Basis	\$15	\$5	\$18	\$1	\$3	\$1	\$3	\$46
TOTAL INCOME TAXES	\$3,494,477		\$1,147,586	\$371,812	\$1,395,344	\$72,336	\$203,029	\$48,224	\$256,145	\$3,494,476
DEFERRED INCOME TAXES										
410.100 Deferred Income Taxes - Def. Inc. Tax.	\$919,375	18-Rate Base Basis	\$301,923	\$97,822	\$367,106	\$19,031	\$53,416	\$12,687	\$67,390	\$919,375
412.200 Amortization of Deferred ITC	-\$3,131	18-Rate Base Basis	-\$1,028	-\$333	-\$1,250	-\$65	-\$182	-\$43	-\$230	-\$3,131
TOTAL DEFERRED INCOME TAXES	\$916,244		\$300,895	\$97,489	\$365,856	\$18,966	\$53,234	\$12,644	\$67,160	\$916,244

NET OPERATING INCOME \$9,414,390 \$7,850,954 \$3,174,370 \$22,698,300 \$439,079 \$1,459,124 \$297,796 \$1,459,124

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#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Net Plant in Service

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	industriei	Other Public Auth,	Sales for Resale	Fire Protection Fin - Private		Total
INTANGIBLE PLANT	<b>4</b> /									
301.000 Organization - IP	\$15,379	17-UPIS Basis	\$5,255	\$1,646	\$5,998	\$317	\$867	\$209	\$1,087	\$15,379
302.000 Franchises and Consents - IP 303.000 Other Plant & Misc. Equipment - IP	\$1,105	17-UPIS Basis 15-A&G Basis	\$378	\$118	\$431	\$23	\$62	\$15	\$78	\$1,105
TOTAL INTANGIBLE PLANT	\$382,386	15-A&G Basis	\$179,913	\$43,630 \$45,394	\$112,001	\$7,839	\$15,028	\$4,550	\$19,425	\$382,386
TOTAL INTANGIBLE PLANT	\$398,870		\$185,546	\$45,384	\$118,430	\$8,179	\$15,957	\$4,774	\$20,590	\$398,870
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$1,428,140	2-Assoc, with facilities serving base and max.	\$301,195	\$125.534	\$853,456	\$25,421	\$122,534	50	<b>SO</b>	\$1,428,140
oresone Land and Land regime - oor	\$1,420,140	day extra capacity functions.	4441,144	4120,004	\$000,400	4~0,441	\$111,004	40	**	\$1,4x0,140
311.000 Structures and Improvements - SSP	\$1,579,260	2-Assoc. with facilities serving base and max.	\$333,066	\$138,817	\$943,766	\$28,111	\$135,501	\$0	\$0	\$1,579,261
	• .,• ,• ,•	day extra capacity functions.	4444,000	4100,011	*****	+	<b>v</b> ,	40	•••	•.,,
312.000 Collecting & Impounding Reservoirs	<b>S</b> 0	1-Varies with water used	50	\$0	<b>S</b> 0	\$0	\$0	\$0	\$0	\$0
313.000 Lake, River and Other Intakes	\$5,443	2-Assoc, with facilities serving base and max.	\$1,148	\$478	\$3,253	\$97	\$467	50	\$0	\$5,443
-		day extra capacity functions.		-		•	-		-	
314,000 Wells and Springs	\$319,489	2-Assoc, with facilities serving base and max.	\$67,380	\$28,083	\$190,927	\$5,687	\$27,412	\$0	\$0	\$319,489
		day extra capacity functions.				-				
316.000 Supply Mains	\$8,583,383	2-Assoc, with facilities serving base and max,	\$1,810,235	\$754,479	\$5,129,430	\$152,784	\$736,454	\$0	\$0	\$8,583,382
		day extra capacity functions.								
317.000 Other Water P/E-Supply	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
TOTAL SOURCE OF SUPPLY PLANT	\$11,915,715		\$2,613,024	\$1,047,391	\$7,120,832	\$212,100	\$1,022,368	\$0	\$0	\$11,915,715
PUMPING PLANT								<b>A</b>		
320.000 Land and Land Rights - PP	\$136,908	6-Assoc, w/power and pumping facilities	\$28,477	\$11,870	\$79,448	\$2,410	\$11,404	\$616	\$2,683	\$136,908
321.000 Structures and Improvements - PP	\$4,114,560	6-Assoc, w/power and pumping facilities	\$855,828	\$356,732	\$2,387,679	\$72,416	\$342,743	\$18,516	\$80,645	\$4,114,559
322.000 Boller Plant Equipment 323.000 Forces Main	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323,000 Forces Main 324,000 Steam Pumping Equipment	\$281,054 \$0	6-Assoc. w/power and pumping facilities	\$58,459 \$0	\$24,367	\$163,096	\$4,947	\$23,412 \$0	\$1,265	\$5,509 \$0	\$281,055
325.000 Electric Pumping Equipment	\$5,811,040	6-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$0 \$1,208,696	\$0 \$503,817	\$0 \$3,372,147	\$0 \$102,274	\$484,060	\$0 \$26,150	\$0 \$113,896	\$0 \$5,811,040
326.000 Diesel Pumping Equipment	\$327,404	6-Assoc, w/power and pumping facilities	\$68,100	\$28,386	\$189,993	\$5,762	\$27,273	\$1,473	\$6,417	\$327.404
327.000 Hydraulic Pumping Equipment	\$78,922	6-Assoc, w/power and pumping facilities	\$16,416	\$20,386 \$6,843	\$45,798	\$1,389	\$6,574	\$1,473	\$1,547	\$327,404 \$78,922
328.000 Other Pumping Equipment	\$131,567	6-Assoc. w/power and pumping facilities	\$27,366	\$11,407	\$76,348	\$2,316	\$10,960	\$592	\$2,579	\$131,568
TOTAL PUMPING PLANT	\$10,881,455	exessor, whower and benching rectifies	\$2,263,342	\$943,422	\$6,314,509	\$191,514	\$906,426	\$48,967	\$213,276	\$10,881,456
	\$15,001,400		44,400,044	\$\$ <b>\$</b> \$, <b>\$</b> \$\$	40,014,000	4101,014	\$500,420	440,001	4214410	910,001,400
WATER TREATMENT PLANT										
330,000 Land and Land Rights - WTP	\$1,900	6-Assoc. w/power and pumping facilities	\$395	\$165	\$1,103	\$33	\$158	\$9	\$37	\$1,900
331.000 Structures and Improvements - WTP	\$18,905,088	2-Assoc, with facilities serving base and max.	\$3,987,083	\$1,661,757	\$11,297,681	\$336,511	\$1,622,057	50	\$0	\$18,905,089
		day extra capacity functions.		<i>·</i> ·		•	., ,			
332.000 Water Treatment Equipment	\$11,088,303	2-Assoc. with facilities serving base and max.	\$2,338,523	\$974,662	\$6,626,370	\$197,372	\$951,376	\$0	\$0	\$11,088,303
		day extra capacity functions.								
332.400 Water Treatment - Other	\$217,281	2-Assoc, with facilities serving base and max.	\$45,825	\$19,099	\$129,847	\$3,868	\$18,643	\$0	\$0	\$217,282
		day extra capacity functions.								
333.000 Water Treatment Equipment - Other	\$925,420	2-Assoc, with facilities serving base and max.	\$195,171	\$81,344	\$553,031	\$16,472	\$79,401	\$0	\$0	\$925,419
		day extra capacity functions.								
TOTAL WATER TREATMENT PLANT	\$31,137,992		\$6,566,997	\$2,737,027	\$18,608,032	\$554,256	\$2,671,635	\$9	\$37	\$31,137,993
TRANSMISSION & DIST. PLANT										
340.000 Land and Land Rights - TDP	\$133,763	7-Assoc, with trans, and distrib, mains	\$64,795	\$24,372	\$18,138	\$4,922	\$2,113		\$15,797	\$133,762
341.000 Structures and Improvements - TDP	\$539,173	7-Assoc. with trans, and distrib. mains	\$261,175	\$98,237	\$73,112	\$19,842	\$8,519		\$63,676	\$539,173
342.000 Distribution Reservoirs and Standpipes 343.000 Transmission & Distribution Mains Conv	\$2,984,931	5-Associated with storage facilities.	\$521,169	\$188,051	\$899,061	\$37,909	\$206,259		\$920,553	\$2,984,932
STOLESS TRANSMISSION & DISTUDUTON MAINS CONV	\$96,021	7-Assoc. with trans, and distrib, mains	\$46,513	\$17,495	\$13,020	\$3,534	\$1,517	\$2,602	\$11,340	\$96,021

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#### Missouri American Wator Company Case Numbor WR-2016-0301 Wator District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Net Plant In Service

						國際國際的情報				
nt Description	MO Adjusted	Aliocation Number	Residential	Commercial:	Industria)	Other Public	Sales for Resale	Fire Protection Fi - Private	Protection     Public	Total
Description 3.100 Transmission & Distribution Mains < 4"	\$2,237,005	4-Associated with facilities serving base and	\$1,240,643	5462,165	571.360	Auth. \$93,283	SC 1997		\$300,430	\$2,237
		max. hr. extra capacity functions		-					-	
3.200 Transmission & Distribution Mains 6"-8"	\$17,754,135	4-Associated with facilities serving base and max. hr. extra capacity functions	\$9,846,443	\$3,668,004	\$566,357	\$740,347	\$0		\$2,384,380	\$17,754
3.300 Transmission & Distribution Mains >10"	\$36,806,972	3-Assoc, with facilities serving base, max day extra capacity and fire protection functions.	\$7,265,696	\$3,032,894	\$20,593,501	\$610,996	\$2,955,600	\$438,003	\$1,910,282	\$36,80
4.000 Fire Mains	\$69,797	8-Public Fire	\$0	\$0	\$0	\$0	\$0	• •	\$69,797	\$6
5.000 Services	\$9,223,916	10-Factors for allocating COS to customer class.	\$7,569,145	\$905,789	\$72,869	\$104,230	\$18,448	\$553,435	\$0	\$9,22
6.100 Meters - Bronze Case	\$5,667,959	9-Assoclated with meters	\$4,346,191	\$868,331	\$227,285	\$149,634	\$76,517	\$0	\$0	\$5,66
6.200 Meters - Plastic Case	\$380,680	9-Associated with meters	\$291,905	\$58,320	\$15,265	\$10,050	\$5,139	) \$O	\$0	\$3
6.300 Motors - Not Class By Type	\$599,361	9-Associated with meters	\$459,590	\$91,822	\$24,034	\$15,823	\$8,091	\$0	\$0	\$5
7.000 Meter Installations	\$4,266,175	9-Associated with meters	\$3,271,303	\$653,578	\$171,074	\$112,627	\$57,593	3 \$0	\$0	\$4,2
8.000 Hydrants	\$4,046,974	8-Public Fire	50	\$0	\$0	\$0	SC	\$0	\$4,046,974	\$4,0
9.000 Other Transmission & Distribution Plant	\$14,708	7-Assoc, with trans, and distrib, mains	\$7,125	\$2,680	\$1,994	\$541	\$232	\$399	\$1,737	S
TOTAL TRANSMISSION & DIST. PLANT	\$84,821,570		\$35,191,693	\$10,071,738	\$22,747,070	\$1,903,738	\$3,340,028		\$9,724,966	\$84,8
INCENTIVE COMPENSATION										
CAPITALIZATION	604 NDC	de la bas Desta	600 co4	co 0.10		** 700	£2.000		** ***	-5
0.000 Incentive Compensation Capitalization Adj.	-\$81,736	16-Labor Basis	-\$39,601	-\$9,849	-\$21,349	-\$1,790	-\$2,983	3 -\$1,095	-\$5,068	-
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$81,736		-\$39,601	-\$9,849	-\$21,349	-\$1,790	-\$2,98:	3 -\$1,095	-\$5,068	-
GENERAL PLANT										
9.000 Land and Land Rights - GP	\$8,254	15-A&G Basis	\$3,884	\$942	\$2,418	\$169	\$324	\$98	\$419	
0.000 Structures and Improvements - GP	\$402,056	15-A&G Basis	\$189,167	\$45,875	\$117,762	\$8,242	\$15,80	1 \$4,784	\$20,424	\$1
0.100 Office Structures	\$99,663	15-A&G Basis	\$46,891	\$11,372	\$29,191	\$2,043	\$3,913	7 \$1,186	\$5,063	:
0.200 General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	0 \$0	\$0	
0.300 Miscellaneous Structures	\$1,644,520	15-A&G Basis	\$773,747	\$187,640	\$481,680	\$33,713	\$64,630	\$19,570	\$83,542	\$1,0
0.900 Structures & Improvements - Leasehold	50	15-A&G Basis	50	\$0	\$0	\$0	50	0 SO	\$0	
1.000 Office Furniture and Equipment	-\$253,410	15-A&G Basis	-\$119,229	-\$28,914	-\$74,224	-\$5,195	-\$9.95	9 -\$3,016	-\$12,873	-5
1.200 Computer Software & Peripheral Equip	\$302,057	15-A&G Basis	\$142,118	\$34,465	\$88,472	\$6,192	\$11,87		\$15,344	\$
1.250 Computer Software	\$3,193,995	15-A&G Basis	\$1,502,775	\$364,435	\$935,521	\$65,477	\$125,52		\$162,255	\$3,
1.260 Personal Computer Software	-\$2,680	15-A&G Basis	-\$1,261	~\$306	-\$785	-\$55	-\$10		-\$136	••1
1.300 Other Office Equipment	-\$36,607	15-A&G Basis	-\$17,224	-\$4,177	-\$10,722	-\$750	-\$1,43		-\$1,860	-4
2.100 Transportation Equipment - Light Trucks	\$353,125	15-A&G Basis	\$166,145	\$40,292	\$103,430	\$7,239	\$13,87		\$17,939	5
2.200 Transportation Equipment - Light Trucks	-\$1,130	15-A&G Basis	-\$532	-\$129	-\$331	-\$23	-\$4		-\$57	
2.300 Transportation Equipment - Cars	-\$55,666	15-A&G Basis	-\$26,191	-\$6,351	-\$16,305	-\$1,141	-\$2,18		-\$2.828	-
2.400 Transportation Equipment - Other	-\$112,264	15-A&G Basis	-\$52,820	-\$12,809	-\$32.882	-\$2,301	-\$4,41		-\$5,703	-5
3.000 Stores Equipment	\$97.577	15-A&G Basis	-\$52,820 \$45,910	\$11,134	\$28,580	\$2,000	\$3,83		\$4,957	
4.000 Tools, Shop & Garage Equipment	\$293,014	15-A&G Basis	\$137,863	\$33,433	\$85,824	\$6,000	\$11,51		\$14,885	s
5.000 Laboratory Equipment	-\$137,815	1-Add basis 1-Varies with water used	-\$24,779	-\$11,535	-\$88,656	-\$2,329	-\$10,51		314,005 02	-S'
6.000 Caboratory Equipment 6.000 Power Operated Equipment		15-A&G Basis				-\$2,329 \$227	-\$10,51. \$43.		\$0 \$563	-31
	\$11,077		\$5,212	\$1,264	\$3,244					
7.000 Communication Equipment - Non-Teleph	\$159,272	15-A&G Basis	\$74,937	\$18,173	\$46,651	\$3,265	\$6,25		\$8,091	\$1
7.200 Telephone Equipment	-\$3,544	15-A&G Basis	-\$1,667	-\$404	-\$1,038	-\$73	-\$13		-\$180	
8.000 Miscellaneous Equipment	\$193,943	15-A&G Basis	\$91,250	\$22,129	\$56,806	\$3,976	\$7,62		\$9,852	\$*
99.000 Other Tangibio Equipment	\$9,624	15-A&G Basis	\$4,528	\$1,098	\$2,819	\$197	\$37		\$489	
TOTAL GENERAL PLANT	\$6,165,061		\$2,940,724	\$707,627	\$1,757,455	\$126,880	\$237,18	8 \$75,004	\$320,186	\$6,

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#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Josoph, Platte County, Brunswick Test Year Ending 12-31-2014 Summary

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Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public 🖗 Auth.	Sales for F	ire Protection F - Private		Total
Plant in Service	\$193,929,560	from Plant	\$65,668,382	\$20,662,632	\$76,092,299	\$3,986,028	\$11,012,157	\$2,559,079	\$13,948,988	\$193,92
Less Accumulated Depreciation Reserve	\$48,690,633	from Reserve	\$16,046,652	\$5,119,879	\$19,447,319	\$991,151	\$2,821,536	\$589,089	\$3,675,001	\$48,69
Not Plant In Service	\$145,238,927	from Net Plant	\$49,621,725	\$15,542,750	\$56,644,979	\$2,994,877	\$8,190,619	\$1,969,991	\$10,273,987	\$145,23
ADD TO NET PLANT IN SERVICE										
Labor	\$2,180,298	16-Labor Basis	\$1,056,354	\$262,726	\$669,494	\$47.749	\$79,581	\$29,216	\$135,178	\$2,1
Purchased Water	-\$6.620	1-Varies with water used	-\$1,190	-\$654	-\$4,259	-\$112	-\$505	\$0	\$0	
401K	\$5,103	16-Labor Basia	\$2,472	\$615	\$1,333	\$112	\$186	\$68	\$316	
Fuel & Power	\$77.217	1-Varies with water used	\$13,884	\$6,463	\$49,674	\$1,305	\$5,892	50	\$0	5
Chemicals	\$21,272	1-Varies with water used	\$3,825	\$1,780	\$13,684	\$359	\$1,623	50	\$0	s
Waste Disposal		1-Varies with water used		\$1,780 \$0	313,664 \$0	3009 \$0	\$1,623	\$0 \$0	\$0	•
	\$0		\$0	,	ەت \$12.551-			ېن \$510-	• •	
Support Services	-\$42,851	15-A&G Basis	-\$20,161	-\$4,889	•	-\$878	-\$1,684		-\$2,177	-\$
Group Insurance	\$48,477	15-A&G Basis	\$22,808	\$5,531	\$14,199	\$994	\$1,905	\$577	\$2,463	\$
Pensions & OPEBs	\$20,376	16-Labor Basis	\$9,872	\$2,455	\$5,322	\$446	\$744	\$273	\$1,263	\$
Insurance, Other Than Group	\$125,217	15-A&G Basis	\$58,915	\$14,287	\$36,676	\$2,567	\$4,921	\$1,490	\$6,361	\$1
Rents	\$485	15-A&G Basis	\$228	\$55	\$142	\$10	\$19	\$6	\$25	
Maintenance & Supplies	\$8,378	15-A&G Basis	\$3,942	\$956	\$2,454	\$172	\$329	\$100	\$426	
PSC Assessment	\$46,836	15-A&G Basis	\$22,036	\$5,344	\$13,718	\$960	\$1,841	\$557	\$2,379	5
Cash Vouchers	\$334,794	15-A&G Basis	\$157,521	\$38,200	\$98,061	\$6,863	\$13,157	\$3,984	\$17,008	\$3
Pavroli Tax	\$19,429	16-Labor Basis	\$9,413	\$2,341	\$5,075	\$425	\$709	\$260	\$1,205	5
Property Tax	-\$740,787	17-UPIS Basis	-\$253,127	-\$79,264	-\$288,907	-\$15,260	\$41,780	-\$10,075	-\$52,374	-\$7
Contributions in Ald of Construction Amortization	\$3,177,849	15-A&G Basis	\$1,495,178	\$362,593	\$930,792	\$65,146	\$124,889	\$37,816	\$161,435	\$3,1
Materials & Supplies	\$303,890	15-A&G Basis	\$142,980	\$34,674	\$89,009	\$6,230	\$11,943	\$3.616	\$15,438	\$3
Prepayments	\$146.279	15-A&G Basis	\$68.824	\$16,690	\$42,845	\$2,999	\$5,749	\$1,741	\$7,431	
										\$1
Tank Painting Tracker	\$126,602	5-Associated with storage facilities.	\$22,105	\$7,976	\$38,133	\$1,608	\$8,748	\$8,989	\$39,044	\$1
Accrued Pension TOTAL ADD TO NET PLANT IN SERVICE	<u>\$1,246,430</u> \$7,098,674	16-Labor Basis	<u>\$603,895</u> \$3,419,774	\$828,174	\$325,568 \$1,930,462	\$27,297 \$148,992	\$45,495 \$263,762	<u>\$16,702</u> \$94,810	\$77,279 \$412,700	\$1,2 \$7,0
TOTAL ADD TO NET PLANT IN SERVICE	\$7,098,674		\$3,419,774	\$826,174	\$1,930,462	\$148,992	3263,762	\$94,810	\$412,700	\$2,0
SUBTRACT FROM NET PLANT										
Federal Tax Offset	-\$29,110	17-UPIS Basis	-\$9,947	-\$3,115	-\$11,353	-\$600	-\$1,642	-\$396	-\$2,058	-4
State Tax Offset	-\$4,772	17-UPIS Basis	-\$1,631	-\$511	-\$1,861	-\$98	-\$269	-\$65	-\$337	
City Tax Offset	\$0	17-UPIS Basis	\$0	\$0	\$0	50	50	\$0	\$0	
Interest Expense Offset	\$339,866	17-UPIS Basis	\$116,132	\$36,366	\$132,548	\$7,001	\$19,168	\$4,622	\$24,029	\$3
Contributions in Aid of Construction	\$16,921,259	15-A&G Basis	\$7,961,452	\$1,930,716	\$4,956,237	\$346,886	\$665,005	\$201,363	\$859,600	\$16,5
Customer Advances	\$4,586,014	17-UPIS Basia	\$1,567,041	\$490,703	\$1,788,545	\$94,472	\$258,651	\$62,370	\$324,231	\$4,5
Customer Deposits	44,000,014 SO	17-UPIS Basis	\$1,551,041	\$450,705	02	\$0	\$200,001	50	3324,251 S0	47,0
Accumulated Deferred Income Tax	• -	17-UPIS Basis	• -	• •	••		• ·		••	407 4
	\$27,226,215	••	\$9,303,198	\$2,913,205	\$10,618,224	\$560,860	\$1,535,559	\$370,277 \$96	\$1,924,893	\$27,2
Deferred ITC (3%)	\$7,073	17-UPIS Basis	\$2,417	\$767	\$2,758	\$146	\$399		\$500	
Pension/OPEB Tracker	\$1,101,790	16-Labor Basis	\$633,817	\$132,765	\$287,788	\$24,129	\$40,215	\$14,764	\$68,311	\$1,1
TOTAL SUBTRACT FROM NET PLANT	\$60,148,335		\$19,472,479	\$5,500,887	\$17,772,886	\$1,032,796	\$2,517,086	\$653,031	\$3,199,169	\$50,1
TOTAL RATE BASE	\$102,189,266		\$33,669,020	\$10,870,037	\$40,802,555	\$2,111,073	\$6,937,296	\$1,411,770	\$7,487,518	×** \$102,
TOTAL RETURN ON RATE BASE	\$7,451,641	Rate of Return used is 0.07292	\$2,447,853	\$792,643	\$2,975,322	\$153,939	\$432,948	\$102,946	\$545,990	\$7,4
TOTAL OPERATING & MAINT, EXPENSE	\$17,389,583	from Income Statement	\$6,928,442	\$1,872,886	\$6,345,481	\$346,501	\$851,960	\$189,945	\$854,361	\$17,
TOTAL INCOME TAXES	\$3,494,477	from income Statement	\$1.147.586	\$371.812	\$1,395,344	\$72.336	\$203.029	\$48,224	\$256,145	\$3,4

#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Summary

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Description ADDITIONAL CURRENT TAX REQUIRED	MO Adjusted Jurisdictional -\$1,212,660	Allocation Number 18-Rate Base Basis	Residential -\$398,238	Commercial -\$129,027	Industrial -\$484,215	Other Public Auth. -\$25,102	Sales for F Resale -\$70,456	Ire Protection F - Private -\$16,735	- Public -\$88,888	Total -\$1,212,661
TOTAL EXPENSES	\$20,587,644		\$7,978,685	\$2,213,160	\$7,622,466	\$412,701	\$1,037,767	\$234,078	\$1,088,778	\$20,587,635
CLASS COST OF SERVICE	\$28,039,285		\$10,426,538	\$3,005,803	\$10,597,788	\$566,640	\$1,470,715	\$337,024	\$1,634,768	\$28,039,276
OTHER WATER REVENUES - OPER. REV. DESCRIPTION REVENUE CONTRIBUTION	\$286,237 \$0 \$39,345		\$106,079 \$0 \$14,581	\$30,656 \$0 \$4,214	\$108,598 \$0 \$14,928	\$5,782 \$0 \$795	\$15,056 \$0 \$2,070	\$3,435 \$D \$472	\$16,630 \$0 \$2,286	\$286,236 \$0 \$39,345
TOTAL OTHER WATER REVENUES - OPER. REV.	\$325,582		\$120,660	\$34,870	\$123,526	\$6,577	\$17,126	\$3,907	\$18,916	\$325,581
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$27,713,703		\$10,305,878	\$2,970,933	\$10,474,262	\$560,063	\$1,453,589	\$333,116	\$1,615,852	\$27,713,695
REALLOCATION OF PUBLIC FIRE	\$1,615,852	20-Total COS Basis w/o Fire	\$684,960	\$197,457	\$696,271	\$37,165	\$0	\$0	-\$1,615,852	\$1
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$27,713,703		\$10,990,838	\$3,168,390	\$11,170,533	\$597,228	\$1,453,589	\$333,116	\$0	\$27,713,696
REQUIRED MARGIN REVENUES	\$27,713,703		\$10,990,838	\$3,168,390	\$11,170,533	\$597,228	\$1,453,589	\$333,116	\$0	\$27,713,696
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$27,713,703		-\$10,990,838	-\$3,168,390	-\$11,170,533	-\$597,228	-\$1,453,589	-\$333,116	\$0	-\$27,713,696
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	50	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0,0000%	0.0000%	0.0000%

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#### Missouri American Water Company Case Number WR-2015-0301 District 3 Test Year Ending 12-31-2014 Depreciation Expense

						CHE CARLON COLLEGE STREET				
Account	MO Adjusted	an a	naria de Selando Meneral Abrilado	Managora da Managora da d		Other Public		Protection Fin		0.2010-001 0.2 <u>1</u> 00-001
Number	Juriedictional	Allocation Number	Residential	Commercial	Industrial	Auth-	Resale	- Private	- Public	Total
INTANGIBLE PLANT										
301.000 Organization - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302.000 Franchises and Consents - IP	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303.000 Other Plant & Misc. Equipment - IP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INTANGIBLE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000 Structures and Improvements - SSP	\$138,181	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$56,101	\$31,754	\$31,878	\$7,296	\$11,151	\$0	\$0	\$138,180
312.000 Collecting & Impounding Reservoirs	\$1,496	1-Varios with water used	\$555	\$350	\$395	\$80	\$115	\$0	\$0	\$1,495
313.000 Lake, River and Other Intakes	\$10,147	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,120	\$2,332	\$2,341	\$536	\$819	\$0	\$0	\$10,148
314.000 Wells and Springs	\$99,761	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$40,503	\$22,925	\$23,015	\$5,267	\$8,051	\$0	\$0	\$99,761
316.000 Supply Mains	\$83,304	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$33,821	\$19,143	\$19,218	\$4,398	\$6,723	\$0	\$0	\$83,303
317.000 Other Water P/E-Supply	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCE OF SUPPLY PLANT	\$332,889		\$135,100	\$76,504	\$76,847	\$17,577	\$26,859	\$0	\$0	\$332,887
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321.000 Structures and Improvements - PP	\$19,573	6-Assoc. w/power and pumping facilities	\$7,949	\$4,486	\$4,433	\$1,031	\$1,538	\$43	\$92	\$19,572
322.000 Boller Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000 Forces Main	\$8,857	6-Assoc. w/power and pumping facilities	\$3,597	\$2,030	\$2,006	\$467	\$696	\$19	\$42	\$8,857
324.000 Steam Pumping Equipment	\$2,537	6-Assoc. w/power and pumping facilities	\$1,030	\$581	\$575	\$134	\$199	\$6	\$12	\$2,537
325.000 Electric Pumping Equipment	\$138,406	6-Assoc. w/power and pumping facilities	\$56,207	\$31,723	\$31,349	\$7,294	\$10,879	\$304	\$651	\$138,407
326.000 Diesel Pumping Equipment	\$1,844	6-Assoc. w/power and pumping facilities	\$749	\$423	\$418	\$97	\$145	\$4	\$9	\$1,845
327,000 Hydraulic Pumping Equipment	\$2,927	6-Assoc. w/power and pumping facilities	\$1,18 <del>9</del>	\$671	\$663	\$1 54	\$230	\$6	\$14	\$2,927
328.000 Other Pumping Equipment	\$41,473	6-Assoc. w/power and pumping facilities	\$16,842	\$9,506	\$9,394	\$2,186	\$3,260	\$91	\$195	\$41,474
TOTAL PUMPING PLANT	\$215,617		\$87,563	\$49,420	\$48,838	\$11,363	\$16,947	\$473	\$1,015	\$215,619
WATER TREATMENT PLANT										
330,000 Land and Land Rights - WTP	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000 Structures and Improvements - WTP		2-Assoc. with facilities serving base and max. day extra capacity functions.	\$115,183	\$65,195	\$65,450	\$14,979	\$22,895	\$0	\$0	\$283,702
332.000 Water Treatment Equipment	\$593,210	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$240,843	\$136,320	\$136,854	\$31,321	\$47,872	\$0	\$0	\$593,210
332.400 Water Treatment - Other	\$6,138	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,492	\$1,411	\$1,416	\$324	\$495	\$0	\$0	\$6,138
333.000 Water Treatment Equipment - Other	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	<b>S</b> 0	\$0	\$0	\$0	\$0
TOTAL WATER TREATMENT PLANT	\$883,050		\$358,518	\$202,926	\$203,720	\$46,624	\$71,262	\$0	\$0	\$883,050
TRANSMISSION & DIST. PLANT										
340,000 Land and Land Rights - TDP	\$0	7-Assoc. with trans. and distrib, mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000 Structures and Improvements - TDP	\$28,016	7-Assoc, with trans, and distrib, mains	\$12,711	\$6,547	\$2,802	\$1,502	\$426	\$1,292	\$2,737	\$28,017
342.000 Distribution Reservoirs and Standpipes 343.000 Transmission & Distribution Mains Conv	\$197,904 \$75,561	5-Associated with storage facilities.	\$66,318 \$34,282	\$33,268	\$25,134	\$7,639	\$12,903	\$16,881	\$35,761	\$197,904
		7-Assoc, with trans, and distrib, mains		\$17,659	\$7,556	\$4,050	\$1,149	\$3,483	\$7,382	\$75,561

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#### Missouri American Water Company Case Number WR-2015-0301 District 3 Test Year Ending 12-31-2014 Depreciation Expense

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the second of which is the second	的保護法法的	New York and the second second second second	(1995年)): (1995年)	Server of the server	uninginger of the	kan kana kana kana kana kana kana kana		<b>读成的编码</b>	and an all a	
Account	MO Adjusted	and the second	an an air an	Several and several se		Other Public		re Protection Fir		ana na hana ana ana ana ana ana ana ana
Number Description 343,100 Transmission & Distribution Mains < 4"	Jurisdictional \$123,149	4-Associated with facilities serving base and	Residential \$57,843	Commercial \$29,199	Industrial \$8,694	Auth. \$6,699	Resale	- Private \$6,638	<ul> <li>Public \$14,076</li> </ul>	Totel \$123,149
	,	max, hr. extra capacity functions	,							
343,200 Transmission & Distribution Mains 6"-8"	\$469,035	4-Associated with facilities serving base and max, hr. extra capacity functions	\$220,306	\$111,208	\$33,114	\$25,516	\$0	\$25,281	\$53,611	\$469,036
343,300 Transmission & Distribution Mains >10"	\$334,031	3-Assoc, with facilities serving base, max day extra capacity and fire protection functions.	\$129,604	\$73,363	\$73,620	\$16,835	\$25,787	\$4,743	\$10,088	\$334,030
344.000 Fire Mains	\$1,927	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,927	\$1,927
345,000 Services	\$496,833	10-Factors for allocating COS to customer class.	\$393,790	\$59,372	\$2,584	\$7,353	\$199	\$33,636	\$0	\$496,834
346.100 Meters - Bronze Case	\$85,886	9-Associated with meters	\$60,713	\$16,069	\$2,139	\$6,862	\$103	\$0	\$0	\$85,886
346.200 Meters - Plastic Case	\$19,780	9-Associated with meters	\$13,982	\$3,701	\$493	\$1,580	\$24	\$0	\$0	\$19,780
346.300 Meters - Not Class By Type	\$36,115	9-Associated with moters	\$25,530	\$6,757	\$899	\$2,886	\$43	\$0	\$0	\$36,115
347.000 Meter Installations	\$116,391	9-Associated with meters	\$82,277	\$21,777	\$2,898	\$9,300	\$140	\$0	\$0	\$116,392
348.000 Hydrants	\$49,714	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$49,714	\$49,714
349,000 Other Transmission & Distribution Plant	\$169	4-Associated with facilities serving base and max, hr, extra capacity functions	\$79	\$40	\$12	\$9	\$0	\$9	\$19	\$168
TOTAL TRANSMISSION & DIST. PLANT	\$2,034,511	The state of packy functions	\$1,097,435	\$378,950	\$159,945	\$90,231	\$40,774	\$91,863	\$175,315	\$2,034,513
INCENTIVE COMPENSATION										
CAPITALIZATION		·				••			••	40
0.000 Incentive Compensation Capitalization Adj.	\$0	16-Labor Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT										
389,000 Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390.000 Structures and Improvements - GP	\$98,922	15-A&G Basis	\$52,933	\$19,695	\$13,908	\$4,560	\$4,254	\$1,167	\$2,404	\$98,921
390,100 Office Structures	\$13,004	15-A&G Basis	\$6,958	\$2,589	\$1,828	\$599	\$559	\$153	\$316	\$13,002
390.200 General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390,300 Miscellaneous Structures	\$1,597	15-A&G Basis	\$865	\$318	\$225	\$74	\$69	<b>\$1</b> 9	\$39	\$1,599
390,900 Structures & Improvements - Leasehold	\$620	15-A&G Basis	\$332	\$123	\$87	\$29	\$27	\$7	\$15	\$620
391,000 Office Furniture and Equipment	\$6,246	15-A&G Basis	\$3,342	\$1,244	\$878	\$288	\$269	\$74	\$152	\$6,247
391.200 Computer Software & Peripheral Equip	\$81,365	15-A&G Basis	\$43,538	\$16,200	\$11,440	\$3,751	\$3,499	\$960	\$1,977	\$81,365
391.250 Computer Software	\$205,666	15-A&G Basis	\$110.052	\$40,948	\$28,917	\$9,481	\$8,844	\$2,427	\$4,998	\$205,667
391.260 Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	50	\$0	50	50	\$0	\$0
391,300 Other Office Equipment	\$1,198	15-A&G Basis	\$641	\$239	\$168	\$55	\$52	\$14	\$29	\$1.198
392.100 Transportation Equipment - Light Trucks	\$81,166	15-A&G Basis	\$43,432	\$16,160	\$11,412	\$3,742	\$3,490	\$958	\$1,972	\$81,166
392.200 Transportation Equipment - Heavy Trucks	\$01,150	15-A&G Basis	\$0,552	50	\$0	\$0	\$0,450	\$0	\$0	\$01,100
392,300 Transportation Equipment - Cars	\$24,750	15-AGG Basis	\$13,244	\$4,928	\$3,480	\$1.141	\$1,064	\$292	\$601	\$24,750
392,400 Transportation Equipment - Cars	\$5,666	15-A&G Basis	\$3,032	\$1,128	\$797	\$261	\$244	\$252	\$138	\$5.667
					• · · · ·	\$261	•		•	
393.000 Stores Equipment	\$1,255	15-A&G Basis	\$672	\$250	\$176		\$54	\$15	\$30	\$1,255
394.000 Tools, Shop & Garage Equipment	\$34,425	15-A&G Basis	\$18,421	\$6,854	\$4,840	\$1,587	\$1,480	\$406	\$837	\$34,425
395.000 Laboratory Equipment	\$9,981	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,052	\$2,294	\$2,303	\$527	\$805	\$0	\$0	\$9,981
396,000 Power Operated Equipment	\$20,339	15-A&G Basis	\$10,883	\$4,049	\$2,860	\$938	\$875	\$240	\$494	\$20,339
397,000 Communication Equipment - Non-Teleph	\$36,693	16-A&G Basis	\$19,634	\$7,306	\$5,159	\$1,692	\$1,578	\$433	\$892	\$36,694
397.200 Telephone Equipment	\$3,827	15-A&G Basis	\$2,048	\$762	\$538	\$176	\$165	\$45	\$93	\$3,827
398,000 Miscellaneous Equipment	\$8,563	16-A&G Basis	\$4,636	\$1,725	\$1,218	\$399	\$373	\$102	\$211	\$8,664
399,000 Other Tangible Equipment	\$0	15-A&G Basis	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL PLANT	\$635,383		\$338,705	\$126,812	\$90,234	\$29,358	\$27,701	\$7,379	\$15,198	\$635,387

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#### Missouri American Water Company Case Number WR-2015-0301 District 3 Test Year Ending 12-31-2014 Income Statement

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Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commerciai		Other Public	Sales for Fi Resale	re Protection Fin - Private	Protection - Public	Total
		aanada iyoo yaa ahaa mada ii ahaa ahaa ahaa ahaa ahaa ahaa aha				e e de la gran de la construcción	a traditional de la d	93 <b></b>	o ( <b></b> for one (16.4 o	1999 - Contraction of the
461.100 Residential	\$14,316,059	To Residential	\$14,316,059	\$0	\$0	50	50	<b>S</b> 0	\$0	\$14,316,059
461.200 Commercial	\$5,370,494	To Commercial	\$0	\$5,370,494	50	50	\$0	50	\$0	\$5,370,494
461,300 Industrial	\$2,812,435	To industrial	\$0	\$0	\$2,812,435	\$0	\$0	so	\$0	\$2,812,435
462,000 Private Fire Protection	\$1,006,901	To Private Fire Protection	\$0	\$0	<b>S</b> 0	50	\$0	\$1,006,901	\$0	\$1,006,901
463.000 Public Fire Protection	\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0
464.000 Other Public Auth.	\$1,092,873	To Other Public Auth.	\$0	\$0	\$0	\$1,092,873	\$0	\$0	\$0	\$1,092,873
466,000 Sales for Resale	\$940,245	To Sales for Resale	\$0	\$0	\$0	\$0	\$940,245	\$0	\$0	\$940,245
471.000 Other Water Revenue - Oper, Rev.	\$351,276	19-Total COS Basis	\$170,580	\$72,995	\$51,638	\$17,072	\$15,807	\$7,342	\$15,843	\$351,277
TOTAL OPERATING REVENUES	\$25,890,283		\$14,486,639	\$5,443,489	\$2,864,073	\$1,109,945	\$956,062	\$1,014,243	515,843 M	\$25,890,284
SOURCE OF SUPPLY EXPENSES										
600.000 Operation Supervision & Engineering	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
601.000 Operation Labor & Expenses	\$123,179	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$50,011	\$28,307	\$28,417	\$6,504	\$9,941	\$0	\$0	\$123,180
602.000 Purchased Water	\$33,805	1-Varies with water used	\$12,552	\$7,904	\$8,931	\$1,815	\$2,603	\$0	\$0	\$33,805
603,000 Miscellaneous Expenses	\$696,658	2-Assoc, with facilities serving base and max.	\$282,843	\$160,092	\$160,719	\$36,784	\$56,220	\$0	\$0	\$696,658
		day extra capacity functions.			-					-
604.000 Rents - SSE	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610.000 Maint. Supervision & Engineering	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
611.000 Labor Maint Source of Supply - Struct & Imp	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	<b>\$</b> 0	\$0	\$0	\$0	\$0	\$0
612.000 Maint of Collect. & Impound, Reservoirs	\$115	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$47	\$26	\$27	\$6	\$9	\$0	\$0	\$115
613.000 Labor Maint - Source of Supply - Lake	\$281	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$114	\$65	\$65	\$15	\$23	\$0	\$0	\$282
614.000 Labor Maint Non-Scheduled Overtime - SS Wells	\$113,534	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$46,095	\$26,090	\$26,192	\$5,995	\$9,162	\$0	\$0	\$113,534
615.000 Labor Maint - Source of Supply - Inflit Gallery	\$59	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$24	\$14	\$14	\$3	\$5	\$0	\$0	\$60
616.000 Labor Maint Src of Supply - Supply Mains	\$135	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$55	\$31	\$31	\$7	\$11	\$0	\$0	\$135
617.000 Maint. Of Misc. Water Source Plant	\$20,283	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,235	\$4,661	\$4,679	\$1,071	\$1,637	\$0	\$0	\$20,283
TOTAL SOURCE OF SUPPLY EXPENSES	\$988,049		\$399,976	\$227,190	\$229,075	\$52,200	\$79,611	\$0	\$0	\$988,052
PUMPING EXPENSES										
620.000 Operation Supervision & Engineering - PE	\$46,735	6-Assoc. w/power and pumping facilities	\$18,979	\$10,712	\$10,585	\$2,463	\$3,673	\$103	\$220	\$46,735
621.000 Fuel for Power Production	\$2,239	1-Varies with water used	\$831	\$523	\$592	\$120	\$172	\$0	\$0	\$2,238
622.000 Power Production Labor & Expenses	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping	\$399,333	1-Varies with water used	\$148,272	\$93,364	\$105,504	\$21,444	\$30,749	\$0	\$0	\$399,333
624.000 Pumping Labor and Expenses	\$371,039	6-Assoc. w/power and pumping facilities	\$150,679	\$85,042	\$84,040	\$19,554	\$29,164	\$816	\$1,744	\$371,039
625.000 Exponses Transferred - Cr.	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
626.000 Miscellaneous Expense	\$5,668	6-Assoc. w/power and pumping facilities	\$2,302	\$1,299	\$1,284	\$299	\$446	\$12	\$27	\$5,669
627.000 Ronts - PE	\$732	6-Assoc. w/power and pumping facilities	\$297	\$168	\$166	\$39	\$58	\$2	\$3	\$733
630,000 Maint. Supervision & Engineering - PE	\$35,319	6-Assoc. w/power and pumping facilities	\$14,343	\$8,095	\$8,000	\$1,861	\$2,776	\$78	\$166	\$35,319
631.000 Maint. of Structures & Improvements - PE 632.000 Maint. of Power Production Equipment	\$17,408 \$17	6-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$7,069 \$7	\$3,990 \$4	\$3,943 \$4	\$917 \$1	\$1,368 \$1	\$38 \$0	\$82 \$0	\$17,407 \$17

Income Statement Page: 1 of 4

#### Missouri American Water Company Case Number WR-2015-0301 District 3 Test Year Ending 12-31-2014 Income Statement

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Account Accoun	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	industriai	Other Public Auth	Sales for Resale	Fire Protection Fi - Private	- Public	Total
633,000 Maint, of Pumping Eguipment	588,794	6-Assoc, w/power and pumping facilities	\$36,059	\$20,352	\$20,112	\$4,679	\$6,979	\$195	\$417	\$88,793
TOTAL PUMPING EXPENSES	\$967,284	o-vasoe, mponer and pemping facilities	\$378,838	\$223,549	\$234,230	\$61,377	\$75,386	\$1,244	\$2,659	\$967,283
WATER TREATMENT EXPENSES										
640.000 Operation. Supervision & Engineer WTE	\$34,818	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$14,136	\$8,001	\$8,033	\$1,838	\$2,810	\$0	\$0	\$34,818
641,000 Chemicals - WTE	\$337,902	1-Varies with water used	\$125,463	\$79,001	\$89,274	\$18,145	\$26,018	\$0	\$0	\$337,901
642.000 Operation Labor & Expenses - WTE	\$42,323	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$17,183	\$9,726	\$9,764	\$2,235	\$3,415	\$0	\$0	\$42,323
643.000 Miscellanous Expenses - WTE	\$467,542	1-Varies with water used	\$173.598	\$109,311	\$123,525	\$25,107	\$36,001	50	\$0	\$467,542
644.000 Ronts - WTE	\$11	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4	\$3	\$3	\$1	\$1	\$0	\$0	\$12
650.000 Maint. Supervision & Engineering - WTE	\$68,702	2-Assoc. with facilities serving base and max, day extra capacity functions.	\$27,893	\$15,788	\$15,850	\$3,627	\$5,544	\$0	\$0	\$68,702
651.000 Maint. of Structures & Improvements - WTE	\$0	2-Assoc. with facilities serving base and max, day extra capacity functions,	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000 Maint, of Water Treatment Equipment - WTE	\$29,868	2-Assoc, with facilities serving base and max, day extra capacity functions,	\$12,126	\$6,864	\$6,891	\$1,577	\$2,410	\$0	\$0	\$29,868
TOTAL WATER TREATMENT EXPENSES	\$981,166	day extra capacity functions,	\$370,403	\$228,694	\$253,340	\$52,530	\$76,199	\$0	\$0	\$981,166
TRANSMISSION & DIST. EXPENSES										
660.000 Operation Supervision & Engineering - TDE	\$0	11-T & D OP Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
661.000 Storage Facilities Expenses TDE	\$100	5-Associated with storage facilities.	\$34	\$17	\$13	\$4	\$7	\$9	\$18	\$102
662.000 Transmission & Distribution Lines Exponses	\$110,695	7-Assoc, with trans, and distrib, mains	\$50,222	\$25,869	\$11,070	\$5,933	\$1,683	\$5,103	\$10,815	\$110,695
663.000 Motor Expanses - TDE	\$271,697	9-Associated with meters	\$192,063		\$6,765	\$21,709	\$326		\$0	\$271,698
664.000 Customer Installations Expenses - TDE	\$5,121	10-Factors for allocating COS to customer class.	\$4,059	\$612	\$27	\$76	\$2	\$346	\$0	\$5,122
665,000 Miscellaneous Expenses - TDE	\$173,997	11-T & D OP Basis	\$110,610			\$12,441	\$905	•=,	\$4,855	\$173,997
666,000 Ronts - TDE	\$8,642	11-T & D OP Basis	\$5,494		\$398	\$618	\$45		\$241	\$8,642
670.000 Maint. Supervision and Engineering - TDE	\$1	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0		\$0	\$0
671.000 Maint. of Structures & Improvements - TDE	\$501	12-Trans. & Dist. Maint. Expenses	\$234	\$108	\$44	\$25	\$7	\$22	\$62	\$502
672.000 Maint, of Dist. Reservoirs & Standpipes - TDE	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
673,000 Maint, of Transmission & Distribution Mains	\$347,230	7-Assoc, with trans, and distrib, mains	\$157,538	\$81,148	\$34,723	\$18,612	\$5,278	\$16,007	\$33,924	\$347,230
674,000 Maint, of Fire Mains - TDE	\$1,292	8-Public Fire	\$0	\$0	\$0	\$0	\$0	02 02	\$1,292	\$1,292
675.000 Maint. of Services - TDE		10-Factors for allocating COS to customer class.	\$23,047	\$3,475	\$151	\$430			\$0	\$29,078
676.000 Maint. of Meters - TDE	\$9,896	9-Associated with meters	\$6,996			\$791	\$12		\$0	\$9,896
677.000 Maint. of Hydrants - TDE	\$14,087	8-Public Fire	\$6			\$0			\$14,087	\$14,087
678,000 Maint, of Miscellaneous Plant - TDE	\$294,338	12-Trans. & Dist. Maint. Expenses	\$137,488		\$25,755	\$14,540			\$36,145	\$294,338
TOTAL TRANSMISSION & DIST. EXPENSES	\$1,266,675		\$687,781	\$263,723	\$87,213	\$75,179	\$12,162	\$39,182	\$101,439	\$1,266,679
CUSTOMER ACCOUNTS EXPENSE										
901.000 Supervision & Engineering - CAE	\$125	13-Allocation of Billing and Collecting Costs.	\$10	\$13	\$0	\$1	\$0	) \$2	\$0	\$124
902,000 Meter Reading Expenses - CAE	\$238,691	14-Meter reading costs.	\$210,263	\$25,540	\$716	\$2,124	\$48		\$0	\$238,691
903.000 Cust. Rec & Collection - CAE	\$269,275		\$233,32			\$2,370			\$0	\$269,276
904,000 Uncollectible Accounts - CAE	\$323,264	13-Allocation of Billing and Collecting Costs.	\$280,10	\$34,040	\$937	\$2,845	\$61	\$ \$5,269	\$0	\$323,264
905.000 Misc. Customer Accounts Expense - CAE	\$21,966	13-Allocation of Billing and Collecting Costs.	\$19,034			\$193			\$0	\$21,966
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$853,321		\$742,84	\$90,261	\$2,498	\$7,533	\$171	\$10,018	\$0	\$853,321

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#### Missouri American Water Company Case Number WR-2015-0301 District 3 Test Year Ending 12-31-2014 Income Statement

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Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	u Industrial	ther Public Auth.		e Protection Fir - Private	<ul> <li>Protection</li> <li>Public</li> </ul>	Total
CUSTOMER SERVICE EXPENSES										
907.000 Customer Service & Information Expenses	\$287	0-Factors for allocating COS to customer class.	\$227	\$34	\$1	\$4	\$0	\$19	\$0	\$285
TOTAL CUSTOMER SERVICE EXPENSES	\$287		\$227	\$34	\$1	\$4	\$0	\$19	\$0	\$285
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	<u>\$0</u>
TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES										
920.000 Admin. & General Salaries	\$957,000	15-A&G Basis	\$512,091	\$190,539	\$134,554	\$44,118	\$41,151	\$11,293	\$23,255	\$957,001
921.000 Office Supplies & Expense	\$222,767	15-A&G Basis	\$119,203	\$44,353	\$31,321	\$10,270	\$9,579	\$2,629	\$5,413	\$222,768
922,000 Admin. Exponses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000 Outside Services	\$2,104,201	15-A&G Basis	\$1,125,958	\$418,946	\$295,851	\$97,004	\$90,481	\$24,830	\$51,132	\$2,104,202
924.000 Property Insurance	\$361,816	15-A&G Basis	\$193,608	\$72,038	\$50,871	\$16,680	\$15,558	\$4,269	\$8,792	\$361,816
925.000 injuries & Damages	\$2,995	16-Labor Basis	\$1,650	\$590	\$361	\$141	\$106	\$45	\$101	\$2,994
926.000 Employee Pensions & Benefits	\$1,158,598	16-Labor Basis	\$638,387	\$228,360	\$139,727	\$54,454	\$41,130	\$17,379	\$39,161	\$1,158,598
927,000 Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000 Regulatory Commission Expenses	\$1,195	15-A&G Basis	\$639	\$238	\$168	\$55	\$51	\$14	\$29	\$1,194
929.000 Duplicate Charges	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100 Institutional or Goodwill Advertising Expenses	\$51	15-A&G Basis	\$27	<b>\$10</b>	\$7	\$2	\$2	\$1	\$1	\$50
930.200 Misc. General Expense	\$144,107	15-A&G Basis	\$77,112	\$28,692	\$20,261	\$6,643	\$6,197	\$1,700	\$3,502	\$144,107
930.300 Research & Development Expenses - AGE	\$7,161	15-A&G Basis	\$3,832	\$1,426	\$1,007	\$330	\$308	\$84	\$174	\$7,161
931.000 Rents - AGE	\$34,622	15-A&G Basis	\$18,526	\$6,893	\$4,868	\$1,596	\$1,489	\$409	\$841	\$34,622
932.000 Maint, of General Plant - AGE	\$67,222	15-A&G Basis	\$35,970	\$13,384	\$9,451	\$3,099	\$2,891	\$793	\$1,633	\$67,221
TOTAL ADMIN. & GENERAL EXPENSES	\$5,061,735		\$2,727,003	\$1,005,469	\$688,447	\$234,392	\$208,943	\$63,446	\$134,034	\$5,061,734
DEPRECIATION EXPENSE										
403.000 Depreciation Expense, Dep. Exp.	\$4,101,450	Class % from Depreciation Schedule	\$2,017,321	\$834,612	\$579,584	\$195,153	\$183,543	\$99,715	\$191,528	\$4,101,456
403.000 CIAC Depreciation Offset	-\$580,599	Class % from Depreciation Schedule	-\$285,571	-\$118,147	-\$82,046	-\$27,626	-\$25,982	-\$14,116	-\$27,113	-\$580,600
TOTAL DEPRECIATION EXPENSE	\$3,520,861		\$1,731,750	\$716,465	\$497,638	\$167,527	\$157,561	\$85,599	\$164,415	\$3,520,856
OTHER OPERATING EXPENSES										
403.900 Amortization of Net Cost of Removal	\$0	18-Rate Base Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
408.000 Property Taxes	\$1,025,137	19-Total COS Basis	\$497,807	\$213,023	\$150,695	\$49,822	\$46,131	\$21,425	\$46,234	\$1,025,137
408.100 Payroll Taxes	\$199,867	15-Labor Basis	\$110,127	\$39,394	\$24,104	\$9,394	\$7,095	\$2,998	\$6,756	\$199,868
408.000 Gross Receipts Tax	\$9,145	19-Total COS Basis	\$4,441	\$1,900	\$1,344	\$444	\$412	\$191	\$412	\$9,144
408.100 PSC Assessment	\$192,167	15-A&G Basis	\$102,829	\$38,260	\$27,019	\$8,859	\$8,263	\$2,268	\$4,670	\$192,168
408.100 Other General Taxes	-\$17,448	16-Labor Basis	-\$9,614	-\$3,439	-\$2,104	-\$820	-\$619	-\$262	-\$590	-\$17,448
403.000 Transportation Depr Clearing	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER OPERATING EXPENSES	\$1,408,868		\$705,590	\$289,138	\$201,058	\$67,699	\$61,282	\$26,620	\$57,482	\$1,408,869
AMORTIZATION EXPENSE										
0.000 Amortization Exp	\$15,832	18-Rate Base Basis	\$6,966	\$3,426	\$2,349	\$807	\$719	\$481	\$1,083	\$15,831
0.000 Amortization Tank Painting Tracker TOTAL AMORTIZATION EXPENSE	\$20,295 \$36,127	5-Associated with storage facilities.	\$6,801 \$13,767	\$3,412 \$6,838	\$2,577 \$4,926	\$783 \$1,590	\$1,323 \$2,042	\$1,731 \$2,212	\$3,667 \$4,750	\$20,294 \$36,125
TOTAL OPERATING & MAINT, EXPENSE	\$15,084,363		\$7,758,175	\$3,051,361	\$2,198,326	\$710,031	\$673,357	\$228,340	\$464,779	\$15,084,370
NET INCOME BEFORE TAXES	\$10,805,920		\$6,728,464	\$2,392,128	\$665.747	\$399,914	\$282,695	\$785,903	-\$448,936	\$10,805,914
	\$10,000,020		44,124,404	44,40A, 140	4000,141	4000,014	9202,933	4100,000	-40,000	41410401014

INCOME TAXES

Income Statement Page: 3 of 4 \_

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Missouri American Water Company Case Number WR-2015-0301 District 3 Tost Year Ending 12-31-2014 Income Statement

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	industrial	Other Public Auth	Sales for I Resale	Fire Protection Fi - Private	re Protection	Total
409.100 Current Income Taxes	\$2,680,081	18-Rate Base Basis	\$1,179,236	\$579,970	\$397,724	\$136,684	\$121,676	\$81,474	\$183,318	\$2,680,082
409.100 State Income Taxes	-\$191	18-Rate Base Basis	-\$84	-\$41	-\$28	-\$10	-\$9	-\$6	-\$13	-\$1 <u>91</u>
TOTAL INCOME TAXES	\$2,679,890		\$1,179,152	\$579,929	\$397,696	\$136,674	\$121,667	\$81,468	\$183,305	\$2,679,891
DEFERRED INCOME TAXES 410.100 Deferred income Taxes - Def. Inc. Tax. 412.200 Amortization of Deferred ITC	\$832,941 -\$2,630	18-Rate Base Basis 18-Rate Base Basis	\$366,494 -\$1,167	\$180,248 -\$569	\$123,608 -\$390	\$42,480 -\$134	\$37,816 -\$119	\$25,321 -\$80	\$56,973 \$180	\$832,940 -\$2,629
TOTAL DEFERRED INCOME TAXES	\$830,311		\$365,337	\$179,679	\$123,218	\$42,346	\$37,697	\$25,241	\$56,793	\$830,311

NET OPERATING INCOME \$7,285,719 \$1,632,520 \$144,833 \$220,894 \$123,331 \$679,194 \$5689,034 \$7,235,712

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#### Missouri American Water Company Case Number WR-2015-0301 District 3 Tost Year Ending 12-31-2014 Net Plant in Service

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Account	MO Adjusted	and a second	in an		a fair an	Other Public	Sales for	Fire Protection Fi	re Protection	
Number	Jurisdictional	Allocation Number	Residential	Commercial	Industrial		States Chippenson Provide 128 (12)	- Private	- Public	Total
INTANGIBLE PLANT										
301.000 Organization - IP	\$45,708	17-UPIS Basis	\$21,277	\$9,681	\$6,687	\$2,272	\$2,043	\$1,161	\$2,587	\$45,708
302.000 Franchises and Consents - IP	\$30,020	17-UPIS Basis	\$13,974	\$6,358	\$4,392	\$1,492	\$1,342	\$763	\$1,699	\$30,020
303.000 Other Plant & Misc. Equipment - IP	\$118,648	15-A&G Basis	\$63,489	\$23,623	\$16,682	\$5,470	\$5,102		\$2,883	\$118,649
TOTAL INTANGIBLE PLANT	\$194,376		\$98,740	\$39,662	\$27,761	\$9,234	\$8,487	\$3,324	\$7,169	\$194,377
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$202,591	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$82,252	\$46,555	\$46,738	\$10,697	\$16,349	\$0	\$0	\$202,591
311.000 Structures and Improvements - SSP	\$4,762,917	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,933,744	\$1,094,518	\$1,098,805	\$251,482	\$384,367	\$0	\$0	\$4,762,916
312,000 Collecting & Impounding Reservoirs	\$22,515	1-Varies with water used	\$8,360	\$5,264	\$5,948	\$1,209	\$1,734	\$0	\$0	\$22,515
313,000 Lake, River and Other Intakos	\$468,423	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$190,180	\$107,644	\$108,065	\$24,733	\$37,802	\$0	\$0	\$468,424
314.000 Wolls and Springs	\$4,340,917	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,762,412	\$997,543	\$1,001,450	\$229,200	\$350,312	\$0	\$0	\$4,340,917
316.000 Supply Mains	\$3,688,226	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$1,497,420	\$847,554	\$850,874	\$194,738	\$297,640	\$0	\$0	\$3,688,226
317.000 Other Water P/E-Supply	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCE OF SUPPLY PLANT	\$13,486,589		\$5,474,368	\$3,099,078	\$3,111,880	\$712,059	\$1,088,204	\$0	\$0	\$13,485,589
PUMPING PLANT		·								
320.000 Land and Land Rights - PP	\$12,561	6-Assoc, w/power and pumping facilities	\$5,101	\$2,879	\$2,845	\$662	\$987	\$28	\$59	\$12,561
321.000 Structures and Improvements - PP	\$625,663	6-Assoc, w/power and pumping facilities	\$254,082	\$143,402	\$141,713	\$32,972	\$49,177	\$1,376	\$2,941	\$625,663
322,000 Boller Plant Equipment	-\$678	6-Assoc, w/power and pumping facilities	-\$275	-\$155	-\$154	-\$36	-\$53		-\$3	-\$677
323.000 Forces Main	\$348,518	6-Assoc, w/power and pumping facilities	\$141,533	\$79,880	\$78,939	\$18,367	\$27,394	\$767	\$1,638	\$348,518
324.000 Steam Pumping Equipment	\$71,689	6-Assoc, w/power and pumping facilities	\$29,113	\$16,431	\$16,238	\$3,778	\$5,635		\$337	\$71,690
325,000 Electric Pumping Equipment	\$4,242,114	6-Assoc, w/power and pumping facilities	\$1,722,722	\$972,293	\$960,839	\$223,559	\$333,430		\$19,938	\$4,242,114
326.000 Diesel Pumping Equipment	\$62,397	6-Assoc, w/power and pumping facilities	\$25,339	\$14,301	\$14,133	. \$3,288	\$4,904		\$293	\$62,395
327.000 Hydraulic Pumping Equipment	\$92,853	6-Assoc, w/power and pumping facilities	\$37,708	\$21,282	\$21,031	\$4,893	\$7,298		\$436	\$92,852
328.000 Other Pumping Equipment	\$1,419,462	6-Assoc, w/power and pumping facilities	\$576,444	\$325,341	\$321,508	\$74,806	\$111,570		\$6,671	\$1,419,463
TOTAL PUMPING PLANT	\$6,874,579		\$2,791,767	\$1,575,654	\$1,557,092	\$362,289	\$540,342	\$15,125	\$32,310	\$6,874,579
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$359,167	6-Assoc. w/power and pumping facilities	\$145,858	\$82,321	\$81,351	\$18,928	\$28,231		\$1,688	\$359,167
331,000 Structures and Improvements - WTP	\$15,170,127	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,159,072	\$3,486,095	\$3,499,748	\$800,983	\$1,224,229		\$0	\$15,170,127
332.000 Water Treatment Equipment	\$16,540,968	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,715,633	\$3,801,114	\$3,816,001	\$873,363	\$1,334,856	\$0	\$0	\$16,540,967
332.400 Water Treatment - Other	\$165,507	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$67,196	\$38,034	\$38,182	\$8,739	\$13,356	\$0	\$0	\$165,507
333.000 Water Treatment Equipment - Other	\$0	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL WATER TREATMENT PLANT	\$32,235,769		\$13,087,769	\$7,407,564	\$7,435,282	\$1,702,013	\$2,600,672	\$790	\$1,688	\$32,235,768
TRANSMISSION & DIST. PLANT										
340.000 Land and Land Rights - TDP	\$200,557	7-Assoc, with trans, and distrib, mains	\$90,993	\$46,870	\$20,056	\$10,760	\$3,048		\$19,594	\$200,557
341,000 Structures and Improvements - TDP	\$573,159	7-Assoc. with trans, and distrib, mains	\$260,042	\$133,947	\$57,316	\$30,721	\$8,712	\$26,423	\$55,998	\$573,159
342.000 Distribution Reservoirs and Standpipes	\$5,840,928	5-Associated with storage facilities.	\$1,957,295		\$741,798	\$225,460	\$380,829		\$1,055,456	\$5,840,929
343.000 Transmission & Distribution Mains Conv	\$70,629	7-Assoc. with trans. and distrib, mains	\$32,044	\$16,506	\$7,063	\$3,786	\$1,074	\$3,256	\$6,900	\$70,629

Net Plant Page: 1 of 2 5

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#### Missouri American Water Company Case Number WR-2015-0301 District 3 Test Year Ending 12-31-2014 Net Plant in Service

	Aduate -		· ·						and and a second second	Part and a second
int er: Description	MO Adjusted	Allocation Number	Residential	Commercial	industrial	Other Public Auth	Sales for Fi	re Protection Fi - Private	- Public	Total
i3,100 Transmission & Distribution Mains < 4"	\$8,129,023	4-Associated with facilities serving base and	\$3,818,202	\$1,927,391	\$573,909	\$442,219	\$0 \$0	\$438,154	\$929,147	\$8,129,
\$3,200 Transmission & Distribution Mains 6"-8"	\$29,650,931	max. hr. extra capacity functions 4-Associated with facilities serving base and	\$13,927,042	\$7,030,236	\$2,093,356	\$1,613,011	\$0	\$1,598,185	\$3,389,101	\$29,650
13.300 Transmission & Distribution Mains >10"	\$21,169,172		\$8,213,639	\$4,648,750	\$4,665,686	\$1,066,926	\$1,634,260	\$300,602	\$639,309	\$21,169
44.000 Fire Mains	\$88,940	extra capacity and fire protection functions. 8-Public Fire	\$0	\$0	<b>S</b> 0	<b>S</b> 0	\$0	\$0	\$88,940	\$88
4.000 Fire Mains		10-Factors for allocating COS to customer class.	\$9,220,088	\$0 \$1,390,109	\$60,490	\$172,164	\$4,653	\$785,208	\$00,540 \$0	\$11,63
15.000 Services	\$11,032,713	to-pactors for anocating COS to customer class.	\$9,220,000	\$1,350,105	300,450	\$172,104	24,002	\$100,200	••	411,00
46.100 Meters - Bronze Case	\$4,366,010	9-Associated with meters	\$3,086,332	\$816,880	\$108,714	\$348,844	\$5,239	\$0	\$0	\$4,36
46,200 Meters - Plastic Case	-\$70,957	9-Associated with meters	-\$50,160	-\$13,276	-\$1,767	-\$5,669	-\$85	\$0	\$0	-\$7
46.300 Meters - Not Class By Type	\$606,582	9-Associated with meters	\$428,793	\$113,491	\$15,104	\$48,466	\$728	\$0	\$0	\$60
47.000 Meter Installations	\$3,220,976	9-Associated with meters	\$2,276,908	\$602,645	\$80,202	\$257,356	\$3,865	\$0	\$0	\$3,22
48.000 Hydrants	\$1,995,938	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,995,938	\$1,99
19.000 Other Transmission & Distribution Plant	\$6,002	4-Associated with facilities serving base and max, hr. extra capacity functions	\$2,819	\$1,423	\$424	\$327	\$0	\$324	\$686	5
TOTAL TRANSMISSION & DIST. PLANT	\$87,480,603		\$43,264,037	\$17,696,832	\$8,422,351	\$4,214,361	\$2,042,323	\$3,659,629	\$8,181,069	\$87,48
INCENTIVE COMPENSATION										
0.000 incentive Compensation Capitalization Adj.	-\$77,269	16-Labor Basis	-\$42,575	-\$15,230	-\$9,319	-\$3,632	-\$2,743	-\$1,159	-\$2,612	-5
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$77,269		-\$42,575	-\$15,230	-\$9,319	-\$3,632	-\$2,743	-\$1,159	-\$2,612	-\$
GENERAL PLANT										
89.000 Land and Land Rights - GP	\$371,570	15-A&G Basis	\$198,827	\$73,980	\$52,243	\$17,129	\$15,978	\$4,385	\$9,029	\$3
30.000 Structures and Improvements - GP	\$3,191,558	15-A&G Basis	\$1,707,803	\$635,439	\$448,733	\$147,131	\$137,237	\$37,660	\$77,555	\$3,1
30.100 Office Structures	-\$191,385	15-A&G Basis	-\$102,410	-\$38,105	-\$26,909	-\$8,823	-\$8,230	-\$2,258	-\$4,651	-\$1
90.200 General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
90.300 Miscellaneous Structures	\$134,270	15-A&G Basis	\$71,848	\$26,733	\$18,878	\$6,190	\$5,774	\$1,584	\$3,263	\$
90.900 Structures & Improvements - Leasehold	-\$68,576	15-A&G Basis	-\$36,695	-\$13,653	-\$9,642	-\$3,161	-\$2,949	-\$809	-\$1,666	-:
91,000 Office Furniture and Equipment	\$96,652	15-A&G Basis	\$51,718	\$19,243	\$13,589	\$4,456	\$4,156	\$1,140	\$2,349	:
1.200 Computer Software & Peripheral Equip	\$355,809	15-A&G Basis	\$190,393	\$70,842	\$50,027	\$16,403	\$15,300	\$4,199	\$8,646	\$
31.250 Computer Software	\$3,167,105	15-A&G Basis	\$1,694,718	\$630,571	\$445,295	\$146,004	\$136,186	\$37,372	\$76,961	\$3,
91.260 Personal Computer Software	-\$1,262	16-A&G Basis	-\$675	-\$251	-\$177	-\$58	-\$54	-\$15	-\$31	
31,300 Other Office Equipment	\$15,797	15-A&G Basis	\$8,453	\$3,145	\$2,221	\$728	\$679	\$186	\$384	:
2.100 Transportation Equipment - Light Trucks	\$428,172	15-A&G Basis	\$229,115	\$85,249	\$60,201	\$19,739	\$18,411	\$5,052	\$10,405	\$
2.200 Transportation Equipment - Heavy Trucks	-\$6,285	15-A&G Basis	-\$3,363	-\$1,251	-\$884	-\$290	-\$270	-\$74	-\$153	
2.300 Transportation Equipment - Cars	-\$97,728	15-A&G Basis	-\$52,294	-\$19,458	-\$13,741	-\$4,505	-\$4,202	-\$1,153	-\$2,375	-
32.400 Transportation Equipment - Other	\$52,764	15-A&G Basis	\$28,234	\$10,505	\$7,419	\$2,432	\$2,269	\$623	\$1,282	:
33.000 Stores Equipment	\$21,960	15-A&G Basis	\$11,751	\$4,372	\$3,088	\$1,012	\$944	\$259	\$534	:
4.000 Tools, Shop & Garage Equipment	\$383,046	15-A&G Basis	\$204,968	\$76,264	\$53,856	\$17,658	\$16,471	\$4,520	\$9,308	\$
95.000 Laboratory Equipment	\$132,150	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$53,653	\$30,368	\$30,487	\$6,978	\$10,665	\$0	\$0	\$
96.000 Power Operated Equipment	\$45,555	15-A&G Basis	\$24,376	\$9.070	\$6,405	\$2,100	\$1,959	\$538	\$1,107	
97,000 Communication Equipment - Non-Teleph	\$384,002		\$205,479	\$76,455	\$53,991	\$17,702	\$16,512	\$4,531	\$9,331	\$3
97.200 Telephone Equipment	-\$2,236	15-A&G Basis	-\$1,196	-\$445	-\$314	-\$103	-\$96	-\$26	-\$54	•
98.000 Miscellaneous Equipment	\$106,696	15-A&G Basis	\$57,093	\$21,243	\$15,001	\$4,919	\$4,588	\$1,269	\$2,593	5
99.000 Other Tangible Equipment	-\$188		-\$101	-\$37	-\$26	-59	-58	-\$2	-55	•
TOTAL GENERAL PLANT	\$8,519,446		\$4,541,695	\$1,700,279	\$1,209,741	\$393,632	\$371,320	\$98,971	\$203,812	\$8,

Net Plant Page: 2 of 2

#### Missouri American Water Company Case Number WR-2015-0301 District 3 Test Yoar Ending 12-31-2014 Summary

出版語 とうかん かけやま 御護部院	MO Adjusted	e de la construction de	1883-1010-420 (1894) 1893-1894	a sin temenati		Other Public	Sales for E	Ire Protection F	Tre Protection	
Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
Plant in Service	\$188,984,214	from Plant	\$88,994,381	\$39,607,220	\$26,866,735	\$9,281,261	\$8,205,972	\$5,019,220	\$11,010,417	\$188,9
Less Accumulated Depreciation Reserve	\$40,271,121	from Reserve	\$19,778,588	\$8,103,377	\$5,110,947	\$1,891,304	\$1,557,371	\$1,242,545	\$2,586,984	\$40,2
Net Plant in Service	\$148,713,093	from Net Plant	\$69,215,791	\$31,503,839	\$21,754,788	\$7,389,956	\$6,648,605	\$3,776,680	\$8,423,436	\$148,7
ADD TO NET PLANT IN SERVICE										
Labor	\$207,882	16-Labor Basis	\$114,543	\$40,974	\$25,071	\$9,770	\$7,380	\$3,118	\$7,026	\$2
Purchased Water	-\$466	1-Varies with water used	-\$173	-\$109	-\$123	-\$25	-\$36	\$0	\$0	
401K	\$8,500	16-Labor Basis	\$4,684	\$1,675	\$1,025	\$400	\$302	\$128	\$287	
Fuel & Power	\$99,247	1-Varies with water used	\$36,850	\$23,204	\$26,221	\$5,330	\$7,642	\$0	\$0	5
Chemicals	\$9,693	1-Varies with water used	\$3,599	\$2,266	\$2,561	\$521	\$746	\$0	\$0	
Waste Disposal	\$7	1-Varies with water used	\$3	\$2	\$2	\$0	\$1	\$0	\$0	
Support Services	-\$43,574	15-A&G Basis	-\$23,316	-\$8,676	-\$6,127	-\$2,009	-\$1,874	-\$514	-\$1,059	-\$
Group Insurance	\$55,773	15-A&G Basis	\$29,844	\$11,104	\$7,842	\$2,571	\$2,398	\$658	\$1,355	\$
Pensions & OPEBs	\$17,377	16-Labor Basis	\$9,575	\$3,425	\$2,096	\$817	\$617	\$261	\$587	\$
Insurance, Other Than Group	\$125,902	15-A&G Basia	\$67,370	\$25,067	\$17.702	\$5,804	\$5,414	\$1,486	\$3,059	\$1
Rents	\$927	16-A&G Basis	\$496	\$185	\$130	\$43	\$40	\$11	\$23	
Maintenance & Supplies	\$23,220	15-A&G Basis	\$12,425	\$4,623	\$3,265	\$1,070	\$998	\$274	\$564	\$
PSC Assessment	\$40,612	15-A&G Basis	\$21,731	\$8,086	\$5,710	\$1,872	\$1,746	\$479	\$987	5
Maintonance & Suupplies	\$1,439	15-A&G Basis	\$770	\$287	\$202	\$66	\$62	\$17	\$35	
Pension & OPEBs	\$3,272	16-Labor Basis	\$1,803	\$645	\$395	\$154	\$116	\$49	\$111	
Purchase Water	\$0	••••	S0	\$0	\$0	50	\$0	\$0	\$0	
Cash Vouchers	-\$56,940	15-A&G Basis	-\$30,469	-\$11,337	-\$8,006	-\$2,625	-\$2,448	-\$672	-\$1,384	-5
Payroll Tax	\$19,988	16-Labor Basis	\$11,013	\$3,940	\$2,411	\$939	\$710	\$300	\$676	
Proporty Tax	-\$339,347	17-UPIS Basis	-\$157,966	-\$71,874	-\$49,646	-\$16,866	-\$15,169	-\$8,619	-\$19.207	-53
Payroll Taxes	\$1,192	16-Labor Basis	\$657	\$235	\$144	\$56	\$42	\$18	\$40	•
Contributions in Ald of Construction	\$5,490,370	15-A&G Basis	\$2,937,897	\$1,093,133	\$771,946	\$253,106	\$236,086	\$64,786	\$133,416	\$5,4
Amertization	40,000,000	10 7100 20010	*={***	+1,000	4771,040	4200,000	4200,000	***	4140,410	++1
Materials & Supplies	\$583,882	15-A&G Basis	\$312,435	\$116,251	\$82.094	\$26,917	\$25,107	\$6,890	\$14,188	St
Prepayments	\$144,626	15-A&G Basis	\$77,389	\$28,795	\$20,334	\$6,667	\$6,219	\$1,707	\$3,514	S.
Tank Painting Tracker	\$101,472	5-Associated with storage facilities.	\$34,003	\$17,057	\$12,887	\$3,917	\$6,616	\$8,656	\$18,336	\$1
Accrued Pension	\$1,267,455	16-Labor Basis	\$698,368	\$249,815	\$152.855	\$59,570	\$44,995	\$19.012	\$42,840	\$1.3
TOTAL ADD TO NET PLANT IN SERVICE	\$7,762,609		\$4,163,531	\$1,538,773	\$1,070,991	\$358,065	\$327,710	\$98,045	\$205,394	\$7,3
SUBTRACT FROM NET PLANT										
Federal Tax Offset	-\$25,882	17-UPIS Basis	-\$12,048	-\$5,482	-\$3,787	-\$1,286	\$1,157	-\$657	-\$1,465	-
State Tax Offset	-\$4,315	17-UPIS Basis	-\$2,009	-\$914	-\$631	-\$214	-\$193	-\$110	-\$244	
City Tax Offset	\$0	17-UPIS Basis	50	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Expense Offset	\$283,656	17-UPIS Basis	\$132,047	\$60,080	\$41,500	\$14.098	\$12,680	\$7,205	\$16,055	S
Contributions in Ald of Construction	\$37,609,604	15-A&G Basis	\$20,124,899	\$7,488,072	\$5,287,910	\$1,733,803	\$1.617.213	\$443,793	\$913,913	\$37.6
Customer Advances	\$5,744,504	17-UPIS Basis	\$2,674,067	\$1,216,686	\$840,421	\$285,502	\$256,779	\$145,910	\$325,139	\$5,7
Customer Deposits	\$0	17-UPIS Basia	\$0	\$0	50	\$0	\$0	\$0	\$0	
Accumulated Deferred Income Tax	\$26,389,809	17-UPIS Basis	\$12,284,456	\$5.589.362	\$3,860,829	\$1,311,574	\$1,179,624	\$670.301	\$1,493,663	\$26.3
Ponsion/OPEB Tracker	\$1,120,373	16-Labor Basis	\$617,326	\$220,826	\$135,117	\$52,658	\$39,773	\$16,806	\$37,869	\$1,1
Deferred ITC (3%)	\$2,779	17-UPIS Basis	\$1,294	\$589	\$407	\$138	\$124	\$71	\$157	÷.,
To Eliminate Negative Rate Base Balance for	-\$130,296	17-UPIS Basis	-\$60,653	-\$27,597	-\$19.062	-\$6,476	-\$5,824	-\$3,310	-\$7,375	-5
Saddlebrooke	+100j200		-400,000	4411031	4101002	441-11.0	401024	.441414	-91,010	-4
TOTAL SUBTRACT FROM NET PLANT	\$70,990,242		\$35,759,379	\$14,541,622	\$10,142,704	\$3,389,797	\$3,099,019	\$1,280,009	\$2,777,712	\$70,

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#### Missouri American Water Company Case Number WR-2015-0301 District 3 Teat Year Ending 12-31-2014 Summary

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	MO Adjusted		n fa de parte en la serie Les des de la serie de la		an an an an Anna an Anna Anna Anna Anna	Other Public	Sales for Fl	re Protection F	ire Protection	
Description TOTAL RETURN ON RATE BASE	Jurisdictional \$6,233,692	Allocation Number Rate of Return used is 0.07292	Residential \$2,743,246	Commercial \$1,349,092	industriai \$924,850	Auth. \$317.802	Resald \$282.732	- Private \$189,207	- Public \$426.664	Total \$6,233,593
TO THE RETORN ON WATE DASE	\$9,200,002	Nate of Return used is 0.07292	<b>\$</b> 2,143,240	\$1,343,V3X	\$324,830	3017,002	\$202,1 3 <u>2</u>	\$109,207	3420,004	30,200,000
TOTAL OPERATING & MAINT. EXPENSE	\$15,084,363	from income Statement	\$7,758,175	\$3,051,361	\$2,198,326	\$710,031	\$673,357	\$228,340	\$464,779	\$15,084,370
TOTAL INCOME TAXES	\$2,679,890	from Income Statement	\$1,179,152	\$579,929	\$397,696	\$136,674	\$121,667	\$81,468	\$183,305	\$2,679,891
TOTAL DEFERRED INCOME TAXES	\$830,311	from Income Statement	\$365,337	\$179,679	\$123,218	\$42,346	\$37,697	\$25,241	\$56,793	\$830,311
ADDITIONAL CURRENT TAX REQUIRED	-\$646,301	18-Rate Base Basis	-\$284,372	-\$139,860	-\$95,911	-\$32,961	-\$29,342	-\$19,648	-\$44,207	-\$646,301
TOTAL EXPENSES	\$17,948,263		\$9,018,292	\$3,671,109	\$2,623,329	\$856,090	\$803,379	\$315,401	\$660,670	\$17,948,271
CLASS COST OF SERVICE	\$24,181,855		\$11,761,538	\$5,020,201	\$3,548,179	\$1,173,892	\$1,086,111	\$504,608	\$1,087,334	\$24,181,864
OTHER WATER REVENUES - OPER. REV.	\$351,276		\$170,580	\$72,995	\$51,638	\$17,072	\$15,807	\$7,342	\$15,843	\$351,277
DESCRIPTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$351,276		\$170,580	\$72,995	\$51,638	\$17,072	\$15,807	\$7,342	\$15,843	\$351,277
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$23,830,579		\$11,590,958	\$4,947,206	\$3,496,541	\$1,156,820	\$1,070,304	\$497,266	\$1,071,491	\$23,830,587
REALLOCATION OF PUBLIC FIRE	\$1,071,491	20-Total COS Basis w/o Fire	\$585,999	\$250,193	\$176,796	\$58,503	\$0	\$0	-\$1,071,491	\$0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$23,830,579		\$12,176,957	\$5,197,399	\$3,673,337	\$1,215,323	\$1,070,304	\$497,266	\$0	\$23,830,587
REQUIRED MARGIN REVENUES	\$23,830,579		\$12,176,957	\$5,197,399	\$3,673,337	\$1,215,323	\$1,070,304	\$497,266	\$0	\$23,830,587
CURRENT MARGIN REVENUES	\$0		\$0	\$0	50	\$0	so	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$23,830,579		-\$12,176,957	-\$5,197,399	-\$3,673,337	-\$1,215,323	-\$1,070,304	-\$497,266	\$0	-\$23,830,587
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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#### Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Allocator Class Factors Calculations

Description

Line #

Public Fire Protection - Fire

direct.			1.586.6	بالتدارة		
14 D 4 T	Corners.	81.689	114 202	U SYA	200	s xtal 66
761 Y 16 L	STATES FORT	13 YO T	I WENT	SAPS 1	200	0.90845

Varios with wator used Factors are based on the pro forms test year average daily consumption for each customer classification.	Factor 1							
1 Factor 1 - Total Gallons	48.020.667.62	30,533,622.44	8,604,631,31	4,161,127.97	653,648.36	4,067,637,53	0.00	0.0
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3 Factor 1 - Adjusted Gallons	48,020,668	30,533,622	8,604,631	4,161,128	653,648	4,067,638	0.00	0.00
4 Factor 1 - Average Daily Consumption	131,563.70	83,653.76	23,574.33	11,400.35	1,790.82	11,144.21	0,05	0.18
5 Factor 1 - Average Daily Comsumption - Allocation Factor	1,00	0.6358	0.1792	0.0867	0.0136	0.0847	0.0000	0.0000
Assoc. with facilities serving base and max, day extra capacity	Factor 2							
functions.							والمعدود فلأمتك والمعر والمحرور	
Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:	and the second state of the second							
6 Factor 2 - Weighted Factor %	0,6098							
7 Factor 2 - Average Dally Consumption, Weighted Fector	0.6098	0,3876	0,1093	0,0529	0,0083	0.0517	0.0000	0.000
8 Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000	state and the second		مى المقرر بينية المردر (13 %) بالدور (17 %). من المقرر بينية المردر (13 %) بالدور (17 %).				i i i i i i i i i i i i i i i i i i i
9 Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.3902				e staat sees sees see			al de la composición de la composición En este de la composición de la composic
10 Factor 2 - Maximum Day Extra Capacity, Weighted Factor	0.3902	0.2757	0.0583	0.0188	0.0044	0.0330	0.0000	0.0004
11 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1,0000	0.6633	0,1676	0.0717	0.0127	0.0847	0.0000	0.000
Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day	Factor 2b							
12 Factor 2b - Average Daily Consumption	131.563.70	83,653.76	23,574.33	11,400.35	1,790.82	11,144.21	0.05	0.1
13 Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.0
14 Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	118407.59	83653.76	17680.75	5700,18	1343.11	10029.79	0.00	0.0
15 Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.7066	0,1493	0.0481	0.0113	0.0847	0.1111111111111111	Contraction (Second
Assoc, with facilities serving base, max day extra capacity and fire protection functions. Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.	Factor 3							
16 Factor 3 - Average Daily Consumption, Allocation Factor	1,0000	0.6358	0.1792	0.0867	0.0136	0.0847	0.0000	0,000
17 Factor 3 - Average Daily Consumption, Weighted Factor %	0.5828							
18 Factor 3 - Average Daily Consumption, Weighted Factor	0.5828	0.3706	0.1044	0.0505	0.0079	0.0494	0.0000	0.000
19 Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.7066	0,1493	0.0481	0.0113	0.0847	0.0000	0.000
20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.373		일 수 있는 것 같아요.		전문 관람은 사람이 있다.	바람은 것을 가슴을 봐.		
21 Factor 3 - Maximum Day Extra Capacity, Weighted Factor	0,373	0,2636	0.0557	0.0179	0.0042	0.0316	0.0000	0.000
22 Factor 3 - Fire Protection, Allocation Factor	0.0442	회용관계작전		강화 문화 문화				
23 Factor 3 - Fire Protection, Weighted Factor %							0.2210	0,779
24 Factor 3 - Fire Protection, Weighted Factor		n an					0.0098	0.034
25 Factor 3 - Fire Protection, Factor						in a state a state a state Biologia a state a s	0.0098	0.034
26 Factor 3 - Allocation Factor	1.0000	0.6342	0.1601	0.0684	0.0121	0.0810	0.0098	0.034
Associated with facilities serving base and max. hr. extra capacity functions.	Factor 4A							
27 Factor 4A - Average Hourly Consumption, Thousand Gallons	4630.9170	3485.5733	982.2639	88.4530	74.6174	0.0000	0.0021	0.007
				1.2000	2.5000		0.0000	

9 Factor 4A - Max. Hr Extra Capacity 1,000 per Hour ) Factor 4A - Max. Hr Extra Capacity Allocation Factor	14947.8535 1.0000	12199.5066 0.8161	2455.6598 0.1643	106.1436 0.0071	186.5435 0,0125	0.0000 0.0000	0.0000	0.00 0,00
Associated with facilities serving base and max. hr. extra capacity: functions	Factor 4							
Factor 4 - Average Hourly Consumption, Thousand Gallons	5481.8208	3485,5733	982.2639	475.0146	74.6174	464.3422	0.0021	0.00
2 Factor 4 - Adjusted Hourly Gallons (+/-)	-850,9038	0.0000	0.0000	-386.5616	0.0000	-464.3422	0.0000	0.00
3 Factor 4 - Hourly Adjusted Gallons	4,630.9170	3,485.5733	982,2639	88,4530	74.6174	0.0000	0.0021	0.0
4 Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.7527	0.2121	0.0191	0.0161	0.0000	0.0000	0.0
5 Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2933			이 아파 아파 가 나는 것		아이는 그 것이?		
6 Factor 4 - Average Hourly Consumption, Weighted Factor	0.2933	0.2208	0,0622	0.0056	0.0047	0.0000	0.0000	0.0
7 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.8161	0.1643	0.0071	0.0125	0.0000	0.0000	0.0
8 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6534							
9 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6534	0.5333	0.1073	0.0046	0.0082	0.0000	0.0000	0.01
0 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0,0000	0.0000	0.0000	0.0000	0.2210	0.7
1 Factor 4 - Fire Protection, Weighted Factor %	0.0534	ي من المركز ا المركز المركز		والمتحاد والمتحد والمعجم المرجع والم			والمتحديق والمحاج والم	
2 Factor 4 - Fire Protection, Weighted Factor	0.0534	0.0000	0.0000	0.0000	0.0000	0.0000	0.0118	0.0
3 Factor 4 - Allocation Factor	1.0001	0.7541	0.1695	0.0102	0.0129	0.0000	0.0118	0.0
Allocation of costs associated with storage facilities.	Factor 5A							
4 Factor 5A - Average Hourly Consumption, Thousand Gallons	5481.8208	3485.5733	982.2639	475.0146	74.6174	464.3422	0.0021	0.0
5 Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3,5000	2.5000	1.2000	2.5000	3.2000	0.0000	0,0
6 Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	16897.6224	12199.5066	2455.6598	570.0175	186.5435	1485.8950	0.0000	0.0
7 Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7220	0.1453	0.0337	0.0110	0.0879	0.0000	0.0
Associated with storage facilities. Factors are based on the weighting of the average heatly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.	Factor 5							
Description				475.0146	74.6174	464.3422	0.0021	
8 Factor 5 - Average Hourly Consumption, Thousand Gallons	5481.8208 1.0000	3,485,5733	982.2639	475.0146	0.0136	464.3422 0.0847	0.0021	0.0 0.0
9 Factor 5 - Average Hourly Consumption, Allocation Factor	0.2737	0.6358	0,1792	0.0001	V.V [ 00	U,UC41	0.0000	U.L
0 Factor 5 - Average Hourly Consumption, Weighted Factor 1 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2737 0.2737	0.1741	0.0490	0.0237	0.0037	0.0232	0.0000	
2 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.7220	0.1453	0.0237	0.0110	0.0879	0.0000	0.0
3 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0,6098	한 송 같은 가운 옷을						
4 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6098	0.4403	0.0886	0.0206	0.0067	0.0536	0.0000	0.0
5 Factor 5 - Fire Protection, Allocation Factor	1,0000	물건 옷 입장 것이 있어.					0.2210	0,7
6 Factor 5 - Fire Protection, Weighted Factor	0.1165		Alexie de la feri				0.0257	0.0
7 Factor 5 - Allocation Factor	1.0000	0.6144	0.1376	0.0443	0.0104	0.0768	0.0257	0.0

Aliocators Class Page: 2 of 5 -,

#### Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Allocator Class Factors Calculations

#### Line # Description Total Residential Commercial Industrial Authorities Sales for Resale A B G H

58 Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.6633	0.1676	0.0717	0.0127	0.0847	0.0000
59 Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.7128	일을 가지 못했는 것		영화 방송 영화 영화	날리는 것을 가슴을		
60 Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.7128	0.4727	0.1195	0.0511	0.0091	0,0604	0.0000
61 Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6342	0.1601	0.0684	0.0121	0.0810	0.0098 0.0344
62 Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.2816	영상 가장 문화		말 전 모이 문제 같은 것	옷은 상황을 많은		
63 Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.2816	0.1785	0.0451	0.0193	0.0034	0.0228	0.0028 0.0097
64 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.7541	0.1695	0.0102	0.0129	0.0000	0,0118 0.0416
65 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056		i e se al la serie de la s Serie de la serie de la ser			n balling her begründen. Er	
66 Factor 6 - Maximum Houriy Consumption, Weighted Factor 4	0.0056	0.0042	0.0009	0.0001	0.0001	0.0000	0.0001 0.0002
67 Factor 6 - Allocation Factor	1.0000	0.6554	0.1655	0.0705	0.0126	0.0832	0.0099

Assoc. with trans. and distrib. mains	tor 7 complete designed as	ang titur ayan isi tan			
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3,					
and the maximum hour consumption, Factor 5, for each customer classification, as follows:					
an de la sue la constante de l La constante de la constante de		na fer fransk stranger af hendeligter. National betranger fransk fransk stransk st	المراجع المراجع مراجع المراجع ال	n de la construcción de la constru La construcción de la construcción d	
Doscription			entre entre entre de la companya de La companya de la com La companya de la com		
68 Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.6342 0.1601	0.0684	0.0121 0.0810	0.0098 0.0344
69 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.1966				
70 Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.1966	0.1247 0.0315	0.0134	0.0024 0.0159	0.0019 0.0068
71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.7541 0.1695	0.0102	0.0129 0.0000	0.0118 0.0416
72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034	가는 가지 않는 것 같은 것을 다 있었다. 이번 것 같은 것을 알려요. 전 1997년 1월 20일 - 1997년 1월 20일 - 1997년 1월 20일 - 1997년 1월 20일 - 1997년 1월 1월 20일 - 1997년 1월 20			
73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.6057 0.1362	0.0082	0.0104 0.0000	0.0095 0.0334
74 Factor 7 - Allocation Factor	1.0000	0.7304 0.1677	0.0216	0.0128 0.0159	0.0114 0.0402

Associated with meters Factors are based on the relative cost of mete Description 75 Factor 9 - 5/8 Dollar Equivalents	ra by alzo and cuolomor classifica	506,303.70	379,177.20	81,751.00	7,196.40	8,794.50	29,384.60	0.00	0.00
76 Factor 9 - Allocation Factor Factors for allocating COS to cust Factors are based on the relative cost of bend developed on the following page and summar Description	ces by size and customer classific ized below.		0.7489	0.1615	0.0142	0.0174	0.0580	0.0000	0.0000
77 Factor 10 - Factors for allocating ( 78 Factor 10 - Allocation Factor	COS to customer class.	416,128.85 1.0000	360,279,89 0.8658	26,562.37 0.0638	675.17 0.0016	2,158.78 0.0052	2,895.13 0.0070	23,557.51 0.0566	0.00 0.0000
T & D OP Basis Comment Description 79 Factor 11 - T & D OP Basis 80 Factor 11 - Allocation Factor		Factor 11 \$2,689,604.00 1.0000	\$2,037,045.00 0,7575	\$399,749.00 0.1486	\$44,487.00 0.0165	\$33,835.00 0.0126	\$65,380.00 0.0243	\$44,163.00 0.0164	\$64,945.00 0.0241

Factor 12

Trans. & Dist. Maint. Expenses

Allocators Class Page: 3 of 5

Fire Protection - Fire Protection -

Public J

Private

Description	Total C	Residential D	Commercial E	industrial F		ales for Resale	re Protection - F Private	ire Protection - Public
Factors are based on transmission and distribution maintenance expenses other than thos baing allocated, as follows:								
Description	이 감독을 알려 가지 않는 것	[ 2019 20 20 20 20 20 20 20 20 20 20 20 20 20	이 같은 것 같은 것 같은 것 같은 것 같은 것을 했다.			1999년 11월 23일 - 11월 2 11월 21일 - 11월 21일 - 11 11월 21일 - 11월 21 11월 21일 - 11월 21		영양(1997))) (1997) 역년 19
81 Factor 12 - Trans. & Dist. Maint: Expenses	\$4,839,645.00	\$3,358,684.00	\$716,857.00	\$88,654.00	\$55,702.00	\$75,595.00	\$67,219.00	\$476,934.00
82 Factor 12 - Allocation Factor	1.0000	0.6941	0.1481	0.0183	0.0115	0.0156	0.0139	0.0985
Allocation of Billing and Collecting Costs,	Factor 13							
Factors are based on the total number of customers.								
		a da ang ang ang ang ang ang ang ang ang an						
Description	의 같은 것 같은 것이 같은 것 같이 많이 있다. 					4	4 800 00	0.00
83 Factor 13 - Total Customers	383,901.00 1.0000	357,321.00 0.9309	19,328.00 0.0503	200.00 0.0005	1,284.00 0.0033	1,006.00 0.0026	4,762.00 0.0124	0.000
84 Factor 13 - Allocation Factor	1.0000	0.9309	0.0503	0.0005	0.0033	0.0026	0.0124	0.0001
Motor roading costs.	Factor 14							
Factors are based on the number of meterod customers,	u la forma de la composition de la composition Recta de la composition de la compositi							
Description	670 400 00	603-902-004 AAA	19,328.00	200.00	1,284.00	1,006.00	0.00	0.00
85 Factor 14 - Total Meterod Customers 86 Factor 14 - Allocation Factor	379,139.00 1.0000	357,321.00 0.9424	19,328.00	0.0005	0.0034	0.0027	0.000	0.000
SS FACIOI 14 - Anocation Factor	1,0000	0,3424	0,0310	0.0005	0,0034	0,0027	0.0000	0.0000
A&G Basis Factors are based on the allocation of direct labor expense.	Factor 15							
		1월 28일 전 18월 28일 19월 29일 - 19일 - 19일 - 19일 19월 29일 - 19일 - 19일 - 19일						
Description								
87 Factor 15 - A&G Basis	\$29,025,290.00	\$21,923,524.00	\$3,769,820.00	\$817,565.00	\$292,143.00	\$955,796.00	\$281,464.00	\$984,978.00
88 Factor 15 - Allocation Factor	1.0000	0.7553	0.1299	0.0282	0.0101	0.0329	0,0097	0.0339
Labor Basis	Factor 16	20.020 - C.	Anterina de la composición de la compo		and the second			
Factors are based on the allocation of all other operation and maintanance expenses								
excluding purchased water, power, chemicals and waste disposal.		전 같은 것을 같이 없는 것을 것을 것을 했다.				승규는 아파		
From IS. >=600 and < 602		\$163,133.00	\$41.220.00	\$17,634.00	\$3,123.00	\$20.831.00	\$0.00	\$0.00
From IS, >=610 and < 612		\$466,00	\$118,00	\$50.00	\$9,00	\$59,00	\$0.00	\$0.00
From IS, >=613 and < 618		\$201,413.00	\$50,892.00	\$21,772.00	\$3,856,00	\$25,719.00	\$0.00	\$0.00
From IS, >=620 and < 621		\$12,420.00	\$3,136.00	\$1,336.00	\$239.00	\$1.577.00	\$55.00	\$188.00
From IS, >=622 and < 623		-\$1.00	\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
From IS, >=624 and < 626		\$601,145.00	\$151,800.00	\$64,664.00	\$11,557.00	\$76,313.00	\$2,660.00	\$9,080.00
From IS, >=630 and < 634		\$352,959.00	\$89,128.00	\$37,967.00	\$6,786.00	\$44,806.00	\$1,562.00	\$5,331.0
From IS, >=640 and < 641		\$71,513.00	\$18,070,00	\$7,730.00	\$1,369.00	\$9,132.00	\$0.00	\$0.00
From IS, >=642 and < 643		\$1,938,941.00	\$489,924.00	\$209,592.00	\$37,124.00	\$247,593.00	\$0,00	\$0.0
From IS, >=650 and < 653		\$1,431,086.00	\$361,601,00	\$154,694.00	\$27,401.00	\$182,743.00	\$0.00	\$0.0
		\$4,239,377.00	\$831,784,00	\$92,458.00	\$70,467.00	\$136,030.00	\$91,844.00	\$135,013.0
From IS, >=660 and < 668	nsi jerten filojo					\$132,148.00	\$117,608.00	\$834,012.0
From IS, >=660 and < 666 From IS, >=670 and < 679		\$5,874,908.00	\$1,253,744.00	\$154,994.00	\$97,392.00			マント かい ビン・ビス・フィット アイ
From IS, >=660 and < 666 From IS, >=670 and < 679 From IS, >=901 and < 904		\$5,874,908.00 \$4,100,603.00	\$221,698.00	\$2,193.00	\$14,632.00	\$11,562.00	\$34,444.00	\$0.00
From IS, >=660 and < 666 From IS, >=670 and < 679 From IS, >=901 and < 904 From IS, >=905 and < 906		\$5,874,908.00 \$4,100,603.00 \$24,683.00	\$221,698.00 \$1,334.00	\$2,193.00 \$13.00	\$14,632.00 \$87.00	\$11,562.00 \$69.00	\$34,444.00 \$329.00	\$0.00 \$0.00
From IS, >=660 and < 666 From IS, >=670 and < 679 From IS, >=901 and < 904		\$5,874,908.00 \$4,100,603.00	\$221,698.00	\$2,193.00	\$14,632.00	\$11,562.00	\$34,444.00	\$0.00

Allocators Class Page: 4 of 5

2

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# Public Fire Protection - Fire

\$4,251,127.00 \$925,023.00 \$331,320.00 \$1,075,162.00 \$303,512.00 \$1,175,875.00 89 Factor 16 - Labor Basis \$31,358,056.00 \$23,296,037.00 90 Factor 16 - Allocation Factor 1.0000 0.7428 0.1356 0.0295 0.0106 0.0343 0.0097 0.0375

Factor 17

#### UPIS Basis Comment

Line

A S

Rate Base Basis Pactors are based on the allocation of the original cost measure of value rate base as show on the following pages and summarized below; Description	Factor 18							
93 Factor 18 - Rate Base Basis 94 Factor 18 - Allocation Factor	\$802,731,811.00 1.0000	\$539,461,500.00 0.6721	\$129,551,953.00 0.1614	\$25,897,222.00 0.0323	\$10,128,905.00 0.0126	\$27,812,044.00 0.0346	\$7,407,293.00 0.0092	\$62,472,894.00 0.0778
		0.0721	0.1014	0.0323	0.0120	0.0046	0.0052	
Total COS Basis The factors are based on the allocation of the total cost of service, excluding those hems being allocated.	Factor 19							
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income		\$146,159,088,23	\$31,615,993.29	\$7,599,959.66	\$2,461,944.26	\$8,275,133.06	\$1,762,535.78	\$11,379,694.52
Taxes+IS->Total Deferred Income Taxes = 928 or (≈ 408 and (Description contains "Gross Rec", or "Assess"))	교사인 가슴을 방법하는 동안은 가슴을 다음을 다 다 날 아파 다음을 다.	\$12,856.00	\$2,209.00	\$480.00	\$171.00	\$560.00	\$165.00	\$576.00
Description 95 Factor 19 - Total COS Basis	209,237,331.79	146,146,232.23	31,613,784.29	7,599,479.66	2,461,773.26	8,274,573.06	1,762,370.78	11,379,118.52
96 Factor 19 - Allocation Factor	1.0000	0.6985	0.1511	0.0363	0.0118	0.0395	0.0084	0.0544
Total COS Basis w/o Fire The factors are based on COS basis without Fire. Description	Factor 20							
97 Factor 20 - Total COS Basis w/o Fire 98 Factor 20 - Allocation Factor	\$190,738,422.43 1.0000	\$148,515,981.23 0.7786		\$7,692,782.66 0.0403	\$2,494,568.26 0.0131	\$0.00 0.0000	\$0.00 0.0000	\$0.00 0.0000

#### Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Allocator Functions Calculations

Line # Description A B	Total. C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting	Fire Service
T & D OP Basis	Factor 11	united and the state of the sta		on a Colorador da Alexa Colorador da Alexandra				
Comment								
Description					김 사람은 것이 같아.			
1 Factor 11 - T & D OP Basis	\$2,689,604.00	\$562,999.00	\$117,605.00	\$844,994.00	\$625,768.00	\$429,119.00	\$0.00	\$109,119.00
2 Factor 11 - Allocation Factor	1.0000	0.2093	0.0437	0.3142	0.2327	0.1595	0.0000	0.0406
Trans. & Dist. Maint. Expenses	Factor 12							
Commont								가 가 가 있는 것을 같다. 전에 가 가 가 가 있는
Description							가 같은 것은 것을 가지? 같은 것은 것은 것을 가지?	
3 Factor 12 - Trans. & Dist. Maint. Expenses	\$4,839,644.00	\$1,387,903.00	\$290,628.00	\$2,080,604.00	\$169,222.00	\$367,106.00	\$0.00	\$544,181.00
4 Factor 12 - Allocation Factor	1,0000	0.2858	0.0601	0.4299	0.0350	0.0759	0.0000	0.1124
Allocation of Billing and Collecting Costs.	Factor 13							
Comment								
Description								
5 Factor 13 - Allocation of Billing and Collecting Costs.	383,901.00	0.00	0.00	0.00	0.00	0.00	379,139.00	4,762.00
6 Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9876	0.0124
A&G Basis	Factor 15	ana istriation	and the state	a ya kungangan sakara	and the provide states of the	n and Astronomical Colo	no konte de la seconda	
가슴 옷에 다 아이는 것을 수 없는 것을 가지 않는 것을 하는 것을 수 있는 것을 수 있다. 않는 것을 것을 것을 수 있는 것을 수 있다. 것을 것 같이 않는 것을 수 있는 것을 수 있는 것을 수 있는 것을 수 있는 것을 것 같이 않는 것을 수 있다. 것 같이 않은 것 같이 않는 것 같이 않는 것 같이 않는 것 같이 않는 것 않는 것 같이 않는 것 않는 것 않는 것 같이 않는 것 같이 않는 것 않는 것 같이 않는 것 않는								
Commont	승규는 영국 가지 않는 것을 다 있다.							S-1994年1月1日
Description	있음감을 다 가 다 가 한 것이 것을 만들는		영화 가슴 이 가슴이 있는 것은 것을 했다.					2014년 2016년 11
I THE REAL ARE AND BUILD AND THE REAL AND TH	가슴 등 가슴이 있는 것이 있는 것이 있는 것이 있는 것이 있다. 것이 있는 것이 없는 것이 있다. 것이 있는 것이 없는 것이 있	지수는 가지 않는 것이 같이 있는 것이 없다.	at the base	see the second second second	president and the second se		an in the second se	4624 F. 10 C. C. C. C. F.
7 Factor 15 - A&G Basis	\$29,025,291.00	\$8,484,353.00	\$3,787,894.00	\$5,420,055.00	\$1,610,881.00	\$1,543,781.00	\$6,929,941.00	\$1,248,386.00
8 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	\$29,025,291.00 <u>1.00</u> 00	\$8,484,353.00 0.2923	\$3,787,894.00 0.1305	\$5,420,055.00 0.1867	\$1,610,881.00 0.0555	\$1,543,781.00 0.0532	\$6,929,941.00 0.2388	\$1,248,386.00 0.0430
8 Factor 15 - Allocation Factor Labor Basis	1.0000							
8 Factor 15 - Allocation Factor	1.0000							
8 Factor 15 - Allocation Factor Labor Basis Comment	1.0000	0.2923	0.1305	0.1867	0.0555	0.0532	0.2388	0.0430
8 Factor 15 - Allocation Factor Labor Basis Commont From IS, >=600 and < 602	1.0000	0.2923	0.1305 \$95,966.00	<u>0.1867</u> \$0.00	<u>0.0555</u> \$0.00	<u>0.0532</u> \$0.00	0.2388	0.0430
8 Factor 15 - Allocation Factor Labor Basis Commont From IS, >=600 and < 602 From IS, >=610 and < 612	1.0000	0.2923 \$149,976.00 \$428.00	0.1305 \$95,966.00 \$274.00	0.1867 \$0.00 \$0.00	0.0555 \$0.00 \$0.00	0.0532 \$0.00 \$0.00	0.2388 \$0.00 \$0.00	0.0430 \$0.00 \$0.00
8 Factor 15 - Allocation Factor Labor Basis Commont From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618	1.0000	0.2923 \$149,976.00 \$428.00 \$185,169.00	0.1305 \$95,966.00 \$274.00 \$118,486.00	0.1867 \$0.00 \$0.00 \$0.00	0.0555 \$0.00 \$0.00 \$0.00 \$0.00	0.0532 \$0.00 \$0.00 \$0.00	0.2388 \$0.00 \$0.00 \$0.00 \$0.00	0.0430
8 Factor 15 - Allocation Factor Labor Basis Commont From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618 From IS, >=620 and < 621	1.0000	0.2923 \$149,976.00 \$428.00 \$185,169.00 \$18,121.00	0.1305 \$95,966.00 \$274.00 \$118,486.00 \$6,754.00	0.1867 \$0.00 \$0.00 \$0.00 \$0.00 \$69.00	0.0555 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0532 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2388 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	<u> </u>
8 Factor 15 - Allocation Factor Labor Basis Commont From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618	1.0000	0.2923 \$149,976.00 \$428.00 \$185,169.00 \$12,121.00 -\$1.00	0.1305 \$95,966.00 \$274.00 \$118,486.00 \$6,754.00 \$0.00	0.1867 \$0.00 \$0.00 \$0.00 \$69.00 \$69.00 \$0.00	0.0555 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0532 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2388 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0430 \$0.00 \$0.00 \$0.00 \$6.00 \$6.00 \$0.00
8 Factor 15 - Allocation Factor      Labor Basis      Comment      From IS, >=600 and < 602      From IS, >=610 and < 612.      From IS, >=613 and < 618      From IS, >=620 and < 621      From IS, >=622 and < 623      From IS, =622 and < 623      From IS, =622      From IS, =623      From IS, =623      From IS, =622      From IS, =623      From IS, =624	1.0000	0.2923 \$149,976.00 \$428.00 \$185,169.00 \$12,121.00 \$1.00 \$586,680.00	0.1305 \$95,966.00 \$274.00 \$118,486.00 \$6,754.00 \$0.00 \$326,909.00	0.1867 \$0.00 \$0.00 \$0.00 \$69.00 \$0.00 \$3,356.00	0.0555 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0532 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2388 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0430 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$274.00
8 Factor 15 - Allocation Factor           Labor Basis           Comment           From IS, >=600 and < 602	1.0000	0.2923 \$149,976.00 \$428.00 \$185,169.00 \$12,121.00 -\$1.00	0.1305 \$95,966.00 \$274.00 \$118,486.00 \$6,754.00 \$0.00	0.1867 \$0.00 \$0.00 \$0.00 \$69.00 \$69.00 \$0.00	0.0555 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0532 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2388 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0430 \$0.00 \$0.00 \$0.00 \$0.00 \$6.00 \$6.00 \$0.00
8 Factor 15 - Allocation Factor           Labor Basis           Comment           From IS, >=600 and < 602	1.0000	0.2923 \$149,976.00 \$428.00 \$185,169.00 \$12,121.00 \$12,121.00 \$586,680.00 \$344,465.00	0.1305 \$95,966.00 \$274.00 \$118,486.00 \$6,754.00 \$326,909.00 \$326,909.00 \$191,942.00	0.1867 \$0.00 \$0.00 \$0.00 \$69.00 \$0.00 \$3,356.00 \$1,971.00	0.0555 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0532 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2388 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0430 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$274.00 \$161.00

Allocators Function Page: 1 of 2 -

#### Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Allocator Functions Calculations

lne # Description A B	Total C	Base D	Max Day E	Max Hour F	Meters G	'Services H	Billing and Collecting	Fire Service J
From IS. >=660 and < 666		\$1,171,581.00	\$244,732.00	\$1,758,403.00	\$1,302,201.00	\$892,982.00	\$0.00	\$227,073.00
From IS, >=670 and < 679		\$2,427,520.00	\$508,324.00	\$3,639,091.00	\$295,979.00	\$642,089.00	\$0.00	\$951,803.00
From IS, >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,350,675.00	\$34,456.00
From IS, >=905 and < 908		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,186.00	\$329.00
From IS, >=920 and < 921	and a star of the second s	\$1,420,760.00	\$634,311.00	\$907,479.00	\$269,765.00	\$258,585.00	\$1,160,717.00	\$209,007.00
From IS, >=932 and < 933		\$236,906.00	\$105,769.00	\$151,318.00	\$44,982.00	\$43,118.00	\$193,545.00	\$34,851.00
Description 9 Factor 16 - Labor Basis	171 259 DEC 00	\$9,699,559.00	\$4,258,025.00	\$6.461.687.00	64 042 027 08	¢4 926 774 00	EE 724 402 AA	\$1 457 0C0 00
10 Factor 16 - Allocation Factor	\$31,358,055.00 1.0000	49,899,899.00 0.3092	34,250,025.00 0.1358	0.2061	\$1,912,927.00 0.0610	\$1,836,774.00 0.0586	\$5,731,123.00 0.1828	\$1,457,960.00
To Factor To - Allocation Factor	1.0000	0.3032	0.1306	0.2081	0.0010	0.0880	0.1020	0.0466
UPIS Basis	Factor 17							
Comment	경험 같은 것을 알고 있는							
Description		에는 사이에 가지 않는 것이다. The second se		der en	승규는 것 같아요. 같아.			
11 Factor 17 - UPIS Basis	*****							
12 Factor 17 - Allocation Factor	1.0000	0.3641	0.1354	0.3329	0.0652	0.0112	0.0110	0.0802
Comment Description 13 Factor 13 - Rate Base Basis 14 Factor 18 - Allocation Factor	\$802,731,803.00 <u>1.0000</u>	\$303,870,175.00 0.3785	\$109,064,198.00 0.1359	\$287,478,079.00 0.3581	\$53,546,360.00 0.0667	\$3,011,507.00 0.0038	-\$23,750,761.00 -0.0296	\$69,512,245.00 0.0866
Total COS Basis	Factor 19							
Comment (>=600 and <579) or (>=900 and <933) or =403,000 or =403,900 or =408,000 + Summary->Total Return on Rate Base + IS->Net Operating		\$84,908,526.35	\$25,883,993.13	\$52,932,827.36	\$12,468,201.09	\$4,837,510.06	\$15,187,859.72	\$13,035,420.23
Income +IS->Total Deferred Income Taxes								
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$4,967.00	\$2,221.00	\$3,173.00	\$944.00	\$907,00	\$4,074.00	\$730.00
Description				n ter ter ter ter ter				
15 Factor 19 - Total COS Basis	\$209,237,321.93	\$84,903,559.35	\$25,881,772.13	\$52,929,654.36	\$12,467,257.09	\$4,836,603.06	\$16,183,785.72	\$13,034,690.23
16 Factor 19 - Allocation Factor	1.0000	0.4057	0.1237	0.2530	0.0596	0.0231	0.0726	0.0623
Total COS Basis w/o Fire	Factor 20		The second second second	1				VINGE OF
				frimbeldeter			an the sector	
Comment	NATIONAL AND	14 - C.	· · ·					i protesta en
Description					• . • . • . •	en e	1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -	a Maring Angles Angles ang Angles
17 Factor 20 - Total COS Basis w/o Fire	\$165,738,847.83	\$85,852,481.35	\$26,288,100.13	\$53,598,266.36	\$0.00	\$0.00	\$0.00	\$0.00
18 Factor 20 - Allocation Factor	1.0000	0.5180	0.1586	0.3234	0.0000	0.0000	0.0000	0.000

Allocators Function Page: 2 of 2 ...

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#### Missouri American Water Company Case Numbor WR-2015-0301 District #1 Test Year Ending 12-31-2014 Allocator Functions Calculations

ine #. Description A B	Total	Base D	Max Day E	Max Hour Meter F G	s Services	Billing and Fire Protection - Collecting Private	Fire Protection - Public K
Allocation of cost which vary with water consumed			see the contrary	a Barran Martin a contra co			金融(m) (数据数据)
Factors are based on the pro forms test year average daily consum customer classification.	ption for each				이 나는 것 같은 것은 것 같은 것 같이 있다. 같은 것 같은 것은 것 같은 것 같은 것 같이 있다. 같은 것 같은 것 같은 것 같은 것 같은 것 같이 있다.		n an
1 Factor 6 - Factor 2	1.0000	0,6098	0.3902			0.0000	0,000
2 Factor 5 - Factor 2 %	0.7128				이 나라 가장 중심 것이 없다.	승규는 여행 방송가 사람을 받을 수 있다.	
3 Factor 6 - Factor 2 Weighted	1.0000	0.7219	0.2781			0.0000	0.000
4 Factor 6 - Factor 3	1.0000	0.5828	0.3730			0.0098	0.034
5 Factor 6 - Factor 3 %	0.2816		승규는 가슴을 가슴을 다 가슴을 다 가슴을 다 다 다 가슴을 다 다 다 다 다 다 다 다 다 다 다 다 다 다 다 다 다 다 다	이 같은 이 사람은 감독한 것이 많은 것을 했다.			
6 Factor 6 - Factor 3 Weighted	0.2816	0.2033	0.0783	0.0000		0,0000	0.000
7 Factor 6 - Factor 4	1.0000	0.2932		0.6534	이는 이 것은 것을 위하는 것이다.	0.0118	0.041
8 Factor 6 - Factor 4%	0.0056		요즘 그 같은 것 같아?			방법을 하는 것은 바람을 가지 않는 것이다.	사람이 가지 않는 것이 있다.
9 Factor 6 - Factor 4 Wolghted	0.0056	0.0016	0.0000	0.0037		0.0001	0.000
10 Factor 6 - Allocation Factor	1.0000	0.6396	0.3564	0.0037	an an ann an Allanda an Allanda. An Allanda	0.000	0.000
Allocation of cost which vary with water consumed							
Factors are based on the pro forma test year average delly consum customer classification.	ption for each						
11 Factor 7 - Factor 3	1.0000	0.5828	0.3730			0.009	0.034
12 Factor 7 - Factor 3 %	0.1966	0.0040	0.0100				
13 Factor 7 - Factor 3 Weighted	0.1966	0.1146	0.0733	0.0000		0.001	0.006
14 Factor 7 - Factor 4	1.0000	0.2933		0.6534		0.0118	and the first of the state of the first of the
15 Factor 7 - Factor 4 %	0.8034	en et dagarda					
16 Factor 7 - Factor 4 Weighted	0.8034	0.2356	0.0000	0.5249		0.009	0.033
17 Factor 7 - Factor ?	0.0000	0.0000	0.0000		0.0000 0.0000	0.0000 0.000	
18 Factor 7 - 7 %	0.0000	n Mahangkan Sangaran Mananan					
19 Factor 7 - 7 Weighted	0.0000	0.0000	0.0000	0.0000		0.000	) 0.000
20 Factor 7 - Allocation Factor	1.0000	0.3502	0.0733	0.5249	n de processione à provinsión de la	0.0114	

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Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight	
A	A REAL PROPERTY AND A REAL PROPERTY.	STORES STORE FOR THE STORE	것이 물건이 없다. 것이 말 같은 것이 물었다.		. F		
1	1990	1.64					
2	1991	1.36					
. 3	1992	1.56					
. 4	1993	1.28					
5	1994	1.29					
ŧ							
7	' 19 <del>9</del> 6						
٤							
9		1.28					
10							
11		1.64					
12	2001	1.69					
13	i 2002	1.87					
14	2003	1.91					
15	5 2004	1.56					
16	5 2005	1.78					
17	2006	1.76					
18	3 2007	1.86					
19	2008	1.74					
20	) 2009	1.80					
21	2010	1.69					
22							
2:	3 2012	2 2.10					
24	<b>\$</b> 2013	1.76					
- 2	5 2014	1.66					

	Number o	of Ye	ears	Year	Maximun Day Ratio	Day Ratio	Weight	Rate of (GD	Weight	이 또 한 기대의 안 다 지 않 것 이번 것이는 것: 

Factor 3A					······································		
Factor 3A Allocation of costs associated with							The uniophine of the fortune is been done the
facilities serving base, maximum day							The weighting of the factors is based on the potential demand of general and fire protection
extra capacity and fire protection							service. The bases for the potential demand of
functions.							service. The bases for the potential demand of general service are the maximum day ratio of 1.64 and the average daily system sendout for 2014 of 158.226 MGD. The system demand for fire protection is 20,000 Gallons per minute for 10 hours. The demand from the largest individual district is considered appropriately representative for the new consolidated Distric
Average Day			1.00	0.6098	158,266,000	0.5828	
Maximum Day Extra Capacity		-	0.64	0.3902	101,290,240	0.3730	÷
			1.64	1.0000	259,556,240	0.9558	
Fire Protection					12,000,000	0.0442	
	n onderste der der der der son o	a foldana déservantes en estana	t the an an an an an an Achter a de Al rearraigé d'a	an mana mana si na mang bilan an ang bagan	271,556,240	1.0000	
Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight	erner i son en
Α	В	°C	Ď	E	, E	G	
Factor 4A							
Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.							The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.08. The system demand for fire protection is 20,000 gallons per minute.
Average Hour			1.00	109,907		0.2933	
Maximum Hour Extra Capacity		_	2.23	244,854.95	·	0.6534	-
			3.23	354,761.90		0.9466	
Fire Protection				20,000		0.0534	

Factor 4 - District Table

Misc Allocators Page: 2 of 6

### Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 **Miscellaneous Allocator Calculations**

Extra Cap Max Hour divid			<ul> <li>A State Control of the second se</li></ul>				
					3.227838784		
	1M Gallon	y less Average	Hour =	en e	2.227838784		
District	Capacity	G	allons Capacity		Percent.		15000 GPM
Δ	в		C		D		F
District 1	102.9634	l l	102,963,360	line sense i tra	0.918628	· · · · · · · · · · · · · · · · · · ·	13,77
District 2	5.0600		5,060,000		0.045145		67
District 3	4.0605		4,060,540		0.036228		54
Total	112.0839	1943:48-07 <mark></mark>	112,083,900	en sa di se di	1.000000		14,99
Description A	Fire Lines in inches B	Hydrant (Inches) C	Nozzel Sizes D	Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor H
	•=••• ••••••••						
Private Fire Protection							
Private Fire Protection	2			4.00	126	504	
Private Fire Protection	2 3			9.00	1	9	
Private Fire Protection	2 3 4			9.00 16.00	1 595	9 9520	
Private Fire Protection	2 3 4 6			9.00 16.00 36.00	1 595 2,386	9 9520 85896	
Private Fire Protection	3 4 6 8			9.00 16.00 36.00 64.00	1 595 2,386 1,424	9 9520 85896 91136	
Private Fire Protection	3 4 6 8 10			9.00 16.00 36.00 64.00 100.00	1 595 2,386 1,424 61	9 9520 85896 91136 6100	
Private Fire Protection	3 4 6 8			9.00 16.00 36.00 64.00	1 595 2,386 1,424	9 9520 85896 91136	
Private Fire Protection	3 4 6 8 10 12	Private		9.00 16.00 36.00 64.00 100.00 144.00	1 595 2,386 1,424 61 78	9 9520 85896 91136 6100 11232	
Private Fire Protection	3 4 6 8 10 12	Private Private		9.00 16.00 36.00 64.00 100.00 144.00 400.00	1 595 2,386 1,424 61 78 0	9 9520 85896 91136 6100 11232 0	

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## Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Miscellaneous Allocator Calculations

				Restrictive			
	Hydrant Valve			Diameters	A	Relative	A 11 - A1
Description A	Size (Inches) Noz <u>C</u>	zle Sizes Numbe DE		Squared E	Quanitity F	Demand G	Allocation Factor H
ublic Fire Protection							
	4 1/2	2 1/2	2	20.25	30,884	625,401	
		4 1/2	1		,	,	
	5 1/4	2 1/2	2	27.56	1,103	30,401	
		4 1/2	1		,	,	
	4 1/2	2 1/2	1	6.25	10	63	
		0	0				
	4 1/4	2 1/2	1	6.25	0	0	
		0	0				
	4 1/4	2 1/2	1	18.06	1,411	25,486	
		4 1/2	1		- , -	.,	
	2	2 1/2	2	4.00	0	0	
		4 1/2	1				
	2 1/4	2 1/2	2	5.06	0	0	
		4 1/2	1				
	3	2 1/2	2	9.00	0	0	
		4 1/2	1				
	3 1/4	2 1/2	2	10.56	0	0	
		4 1/2	1				
	5 1/2	2 1/2	1	26.50	0	0	
		4 1/2	1		_	-	
	6	2 1/2	2	32.75	258	8,450	
		4 1/2	1			•	
	6	2 1/2	2	12.50	2,789	34,863	
		0	0			<b>,</b>	
	6	2 1/2	1	26.50	7	186	
		4 1/2	1				
	5	2 1/2	2	25.00	0	0	
	-	4 1/2	1		-	-	
otal Public Fire Protection		·····			36,462	724,850	0.
otal Fire Protection		an a			41,224	930,437	1.0

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# Missouri American Water Company Case Number WR-2015-0301 District #1 Test Year Ending 12-31-2014 Miscellaneous Allocator Calculations

Factor 5A Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.				The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.
Fire Protection Weight =	20,000 GPM X 60 Min. X	10	Hours = 0.1165	
	102,963,360 (	Gailons		
General Service Weight =	1.0000 -	0.1165	= 0.8835	
Description A	Maximum Hour Ratio B	Percent C		
Average Hour	1.00	30.98	0.2737	
Extra Capacity Maximum Hour	2.23	69.02	0.6098	
Total	tet vill oprivationer <b>3.23</b> mbin in van de projektion. T	100.00	and a second	un de jan de la de la La de la d
Factor 6A Allocation of costs associated with storage facilities. The weighting of the factors Is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.				The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.
Description A	Horsepower of Pumps B	Weight C		
Associated with Maximum Day	47,187	0.7128	m tilletilletilletilletilletilletilletill	
Associated with Maximum Day and Fire	18,640	0.2816		
Associated with Maximum Hour	368	0.0056		
Total sector and sector and sector and sector	66195	1.0000	معقرين الراجع فيعقدون أخراقني فتعييه درار	and the second

Misc Allocators Page: 5 of 6

Factor 7A				
The weighting of the factors is based on				
the total footage of mains, designated as either transmission mains or				
as either transmission mains or distribution mains, as follows:				
Description A	Ft. of Mains B	Weight C		
Transmission Mains	6,267,874	0.2282		
Distribution Mains	21,194,710	0.7718		
Total	27,462,584	1.0000		
Factor 8A				
Factors for allocating Cost of Service to			ふくしゃ かいしょう しゃあい パイパー・シスト みんかう かいえいしょうかい いん	ts are assigned directly to Public Fire
sustomer classifications.	그는 것 같은 것 같		Prof	lection.

customer classifications.	Protec	tion.
Customer Classification	Allocation Factor	
Public Fire Protection	1.0000	
Total	1.0000	

#### Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Allocator Class Factors Calculations

Total Residential Commercial Industrial C D E F

Public Fire Protection - Fire Protection -Authorities Sales for Resale Private Public G H J

# Description 1

Line

# A

Factors are based on the pro forma test year average daily consumption for each								
customer classification.		4 000 FF0 04		2012/01/01/02/02/02/02 1913 - 7 4 FO 400 66 191	n de la constant de En la constant de la c		0.00	
1 Factor 1 - Total Gailons	11,123,310.12	1,999,552.34	930,947.02	7,156,129.83	187,736.02	848,944.91 0.00	0.00	0.0 0.0
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00		0.00	
3 Factor 1 - Adjusted Gallons	11,123,310	1,999,552	930,947	7,156,130	187,736	848,945	- なんりしんとし 1777 アイト いたがらら	0.0
4 Factor 1 - Average Daily Consumption 5 Factor 1 - Average Daily Comsumption - Allocation Factor	30,475.05 1.00	5,478.23 0.1798	2,550.54 0.0837	19,605.84 0.6433	514.35 0.0169	2,325.88 0.0763	0.04 0.0000	0.1 <u>0.000</u>
Assoc. with facilities serving base and max. day extra capacity	Factor 2							
functions.								
<ul> <li>Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows;</li> </ul>								
요즘 그는 것 같은 것 같								
6 Factor 2 - Weighted Factor %	0.6849	이 아파는 것은 것은 아파는 것이다. 1993년 - 1997년 - 19 1997년 - 1997년 -						
7 Factor 2 - Average Daily Consumption, Weighted Factor	0.6849	0.1231	0,0573	0.4406	0.0116	0.0523	0.0000	0.000
8 Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000							
9 Factor 2 - Maximum Day Extra Capacity, Weighted Factor %	0.3151							
10 Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3151	0.0878	0.0306	0.1570	0.0062	0.0335	0.0000	0.000
11 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.2109	0.0879	0.5976	0,0178	0.0858	0.0000	0.000
Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day	Factor 2b							
12 Factor 2b - Average Daily Consumption	30,475.05	5,478.23	2.550.54	19,605.84	514.35	2,325.88	0.04	0,1
13 Factor 2b - Max. Day Extra Capacity, Factor	2017년 2017년 1월 1997년 1월 1997년 1월 1997년 1월 1	1.00	0.75	0.50	0.75	0.90	0.00	0.0
14 Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	19673.10	5478,23	1912.90	9802.92	385,76	2093,29	0,00	0.0
15 Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.2785	0.0972	0.4983	0.0196	0.1064	0	
A								
Assoc, with facilities serving base, max day extra capacity and fire	Factor 3				279 - 146 15 16 - 16 - 1999 - 1999 - 1999 - 1999 1999 - 1999 - 1999 - 1999			
protection functions.				n an tha tha an bha an tair. Bha an tair an tair an tair an tair a				
Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.								
16 Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.1798	0.0837	0.6433	0.0169	0.0763	0.0000	0.000
17 Factor 3 - Average Daily Consumption, Weighted Factor %	0.6412							
18 Factor 3 - Average Daily Consumption, Weighted Factor	0.6412	0.1153	0.0537	0.4125	0.0108	0.0489	0.0000	0.000
19 Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.2785	0.0972	0.4983	0.0196	0.1064	0.0000	0.000
20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.295	은 한 관광 화가가 같	dag perioda					
21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.295	0.0821	0.0287	0.1470	0.0058	0.0314	0.0000	0.000
22 Factor 3 - Fire Protection, Allocation Factor	0.0638							
	المي والمراجعة من المراجع المر مراجع المراجع ال						0.1871	0.812
23 Factor 3 - Fire Protection, Weighted Factor %	방법을 가지 않는 것이다.		e ya gadata (				0.0119	0.051
23 Factor 3 - Fire Protection, Weighted Factor % 24 Factor 3 - Fire Protection, Weighted Factor		아내는 것은 것은 것을 가지 않는다.					0.0119	0.051
24 Factor 3 - Fire Protection, Weighted Factor							지수가 가지 못 못 못 못 물건이 있었어요.	
24 Factor 3 - Fire Protection, Weighted Factor 25 Factor 3 - Fire Protection, Factor	1 0000	0 1974	0.0824	0.5595	0.0166	0.0803	0.0119	0.05
24 Factor 3 - Fire Protection, Weighted Factor	1.0000	0.1974	0.0824	0.5595	0.0166	0.0803	0.0119	0.05
24 Factor 3 - Fire Protection, Weighted Factor 25 Factor 3 - Fire Protection, Factor	1.0000 Factor 4A	0.1974	0.0824	0.5595	0.0166	0.0803	0.0119	0.05
24 Factor 3 - Fire Protection, Weighted Factor 25 Factor 3 - Fire Protection, Factor 26 Factor 3 - Allocation Factor Associated with facilities serving base and max. hr. extra capacity		<u>0.1974</u> 228.2594	0.0824	0.5595	<u>0.0156</u> 21.4311	0.0803	0.0119	0.05

#### Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Allocator Class Factors Calculations

.

	1147,2670 <u>1.0000</u>	798.9079 0.6964	265.6813 0.2316	29.1000 0.0254	53.5778 0.0467	0.0000 0.0000	0.0000 0.0000	0.00 0.00
Associated with facilities serving base and max. hr. extra capacity functions	Factor 4							
1 Factor 4 - Average Hourly Consumption, Thousand Gallons	1269.7937	228.2594	106.2725	816,9098	21,4311	96.9115	0.0018	0,0(
2 Factor 4 - Adjusted Hourly Gallons (+/-)	-889,5713	0.0000	0.0000	-792.6598	0,0000	-96.9115	0.0000	0.0
3 Factor 4 - Hourly Adjusted Gallons	380.2224	228.2594	106.2725	24.2500	21,4311	0.0000	0.0018	0.0
4 Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.6003	0.2795	0.0638	0.0564	0.0000	0.0000	0.0
5 Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2767		같은 것은 소리를 받는		가 다 한 것이다. 가지 가지 않는다. 같은 것이 같은 것이 가지 않는다. 것이 같은 것이다. 같은 것이 같은 것이 같은 것이 같은 것이 같은 것이 같이	방송 문화가 가슴을 물을		아이슈 아이슈
6 Factor 4 - Average Hourly Consumption, Weighted Factor	0.2767	0.1661	0.0773	0.0177	0,0156	0.0000	0.0000	0.0
7 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0,6963	0.2316	0.0254	0.0467	0,0000	0,0000	0.0
8 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.5581						an a seas percela	
9 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.5581	0.3885	0.1293	0.0142	0.0261	0.0000	0.0000	0.0
0 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1871	0.0
1 Factor 4 - Fire Protection, Weighted Factor %	0,1652		사람이 가 가락했					
2 Factor 4 - Fire Protection, Weighted Factor	0.1652	0.0000	0.0000	0.0000	0.0000	0.0000	0.0309	0
3 Factor 4 - Allocation Factor	1.0000	0.5546	0.2066	0.0319	0,0417	0.0000	0.0309	0.
6 Factor 5A - Max. Hr Extra Capacity 1,000 per Hour. 17 Factor 5A - Max. Hr Extra Capacity Allocation Factor	2408.5756 1.0000	798.9079 0.3317	265.6813 0.1103	980.2918 0.4070	53,5778 0,0222	310.1168 0.1288	0.0000 0.0000	0. 0.
Associated with storage facilities. Factors are based on the weighting of the average hourly consumption, the maximum hou extra capacity domand, and the fire protocion demand for each customer classification.	Factor 5							
Doscription								
B Factor 5 - Average Hourly Consumption, Thousand Gallons	1269.7937	228.2594	106.2725	816.9098	21,4311	96,9115	0,0018	0.
9 Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.1798	0.0837	0.6433	0.0169	0.0763	0.0000	0,
0 Factor 5 - Average Hourly Consumption, Weighted Factor	0,2057				the second s			
51 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2057	0.0370	0.0172	0.1323	0.0035	0.0157	0.0000	0.
	1.0000	0.3317	0.1103	0.4070	0.0222	0.1288	0.0000	0.
	0.4149	and a second						
3 Factor 5 - Maximum Day Extra Capacity, Allocation Factor		0.1376	0.0458	0.1689	0.0092	0,0534	0.0000	0.
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor 54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.4149		ente da la tra de la	그는 물건을 만들었다. 이번 문화 문제			0,1871	0.1
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor 54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor 55 Factor 5 - Firo Protection, Allocation Factor	1.0000		イン・トー あいたけん		가 같은 것은 것이 많이 많이 없다.			
3 Factor 5 - Maximum Day Extra Capacity, Allocation Factor 4 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	小説 ひとんたえ 後行 しゃくていい しょうしょう	0,1746	0.0630	0.3012	0.0127	0.0691	0.0710 0.0710	0. 0.

Allocators Class Page: 2 of 5

#### Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Allocator Class Factors Calculations

# Public Fire Protection - Fire

Factor 12

Line

\* A

Trans. & Dist. Maint, Expenses

58 Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.2109	.0879 0.5976	0.0178	0.0000
59 Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.6335				
60 Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.6335	0.1335 0	.0557 0.3786	0.0113 0.05	0.0000 0.0000
61 Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.1974 0	.0824 0.5595	0.0166 0.08	0.0119 0.0519
62 Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.3602				행사님, 영상은 관계 것은 것은 것은 것은 것이다.
63 Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.3602	0.0711 0	.0297 0.2015	0.0060 0.02	0.0043 0.0187
64 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.5546 0	.2066 0.0319	0.0417 0.00	0.0309 0.1343
65 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0064				
66 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0064	0,0035 0	.0013 0.0002	0.0003 0.00	0.0002 0.0009
67 Factor 6 - Allocation Factor	1.0001	0.2081 0	.0867 0.5803	0.0176 0.08	33 0.0045 0.0196

Assoc. with trans. and distrib. mains	actor 7			nder et Franzia		19. average developmenter	
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3,							
and the maximum hour consumption, Factor 5, for each customer classification, as follows:						전 문화 전 문화 문화	
and an		ور ماید و باری میشود. برگزشته باشینه داده بعش از ماید قریقی گراست. برگزشته باشینه داده بعش از ماید قریقی گراست.					
Description			가슴 가장에 가장 가장에 가지 않는다. 같은 것은 것은 것은 것은 것을				
68 Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.1974	0.0824	0.5595	0.0166	0.0803 0.0119	0.0519
69 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.1966			맛이 이 것을 가지 않는	철학 관계 관계 관계	엄마 이 사람은 방송 방송가 가지?	방다 아파리를 많다고 있다.
70 Factor 7 - Maximum Daily Consumption, Weighted Factor 3	0.1966	0.0388	0.0162	0.1100	0.0033	0.0158 0.0023	0.0102
71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0,5546	0.2066	0,0319	0.0417	0.0000 0.0305	0.1343
72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034					가 가지 않는 것이 있는 것이 있는 것이 있는 것이 있다. 같은 것이 같은 것이 있는 것이 같이 있는 것이 있 같은 것이 같은 것이 같은 것이 같은 것이 있는 것이 같은 것이 있는 것이 같은 것이 있는 것이 있는 것이 없는 것이 있는 것	
73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.4456	0,1660	0.0256	0.0335	0.0000 0.0248	0,1079
74 Factor 7 - Allocation Factor	1.0000	0.4844	0.1822	0.1356	0.0368	0.0158 0.0271	0.1181

Associated with meters Factors are based on the relative cost of maters Description		Factor 9							
75 Factor 9 - 5/8 Dollar Equivalents 76 Factor 9 - Allocation Factor		46,487.40 <u>1.0000</u>	35,649.60 0.7668	7,119.60 0.1532	1,865.50 0.0401	1,227.10 0.0264	625.60 0.0135	0.00 0.0000	0.00 0.0000
Factors for allocating COS to custo Factors are based on the relative cost of service developed on the following page and summarize Description 77 Factor 10 - Factors for allocating Co 78 Factor 10 - Allocation Factor	es by elzo and customor classification, as od below,	Factor 10 41,996.69 1.0000	34,460.60 0.8206	4,125.24 0.0982	329,83 0.0079	475.30 0.0113	86.04 0.0020	2,519,68 0.0600	0.00
T & D OP Basis Comment Description 79 Factor 11 - T & D OP Basis 80 Factor 11 - Allocation Factor		Factor 11 \$447,275.00 1.0000	\$268,126.00 0.5994	672,833.00 0.1628	\$42,291.00 0.0946	\$13,669.00 0.0306	\$5,893.00 \$ 0.0132	11,628.00 \$33 0.0260	2,835.00 0.0734

Allocators Class Page: 3 of 5

#### Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Tost Year Ending 12-31-2014 Allocator Class Factors Calculations

Factors are based on transmission and distribution maintenance expenses other than being allocated, as follows: Description 1 Factor 12 - Trans, & Dist. Maint. Expenses 2 Factor 12 - Allocation Factor Allocation of Billing and Collecting Costs. Factors are based on the total number of outcomers.	tices \$559,836.00 1.0000							
Description 1 Factor 12 - Trans. & Dist. Maint, Expenses 2 Factor 12 - Allocation Factor Allocation of Billing and Collecting Costs.				25 전망 11년 / 1992년 - 1943년 - 1947년 - 1954년 - 1947년 1947년 - 1947년 - 1				
1 Factor 12 - Trans. & Dist. Maint. Expenses 2 Factor 12 - Allocation Factor Allocation of Billing and Collecting Costs.				그는 것 같은 것 같				
2 Factor 12 - Allocation Factor Allocation of Billing and Collecting Costs.			4월 11일 - 11일 - 4일 <del>4</del> 일	상태가 영화 관계 관계	상 : 20 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1			
Allocation of Billing and Collecting Costs.	1.0000	\$263,930.00	\$91,896.00	\$64,701.00	\$18,303.00	\$7,934.00	\$12,980.00	\$100,092.0
		0.4714	0.1641	0.1156	0.0327	0.0142	0.0232	0.178
raciola ald based on the foral Unitiped of Cretomere.	Factor 13							
Description		ante des altes des faits des Sectores				영상: 11 11 11 11 11 11 11 11 11 11 11 11 11		
3 Factor 13 - Total Customers	38,724.00	34,228.00	3,377.00	170.00	314.00	33.00	602.00	0.(
4 Factor 13 - Allocation Factor	1.0000	0.8839	0.0872	0.0044	0.0081	0.0009	0.0155	0.000
Meter reading costs.	Factor 14			and a state of the state	an a	saa <del>k</del> aalaa ka	and a second second	3940 <b>-</b> 742 - 547
Factors are based on the number of meterod customers.								
Description								
5 Factor 14 - Total Metered Customers	38,122.00	34,228.00	3,377,00	170.00	314.00	33.00	0.00	6.
6 Factor 14 - Allocation Factor	1.0000	0.8978	0.0886	0.0045	0.0082	0.0009	0.000	0.00
		0.0070		0.0040	0.0001	0.0000	0.0000	
A&G Basis	Factor 15				heren (der heren (der			
Factors are based on the allocation of direct labor expense.		1992년 - 1993년 1993년 1993년 - 1993년 - 1993년 199 1993년 - 1993년 1						
Description							요즘 물건이 있는 것이 같아.	
7 Factor 15 - A&G Basis	\$4,275,472.00	\$2,011,485,00	\$487,923.00	\$1,252,219,00	\$87,558.00	\$168,114.00	\$50,849.00	\$217,324.0
8 Factor 15 - Allocation Factor	34,273,472,00	0,4705	0.1141	0.2929	0.0205	0.0393	0.0119	\$217,524. 0.05
				011010	0.0100	0.0000		
Labor Basis	Factor 16					an a		1940 and an an
Factors are based on the allocation of all other operation and maintenance expenses. excluding purchased water, power, chemicals and waste disposal,	승규는 승규는 것을 가지 않는 것을 하는 것을 수가 있다. 이렇게 좋아하는 것을 수가 있는 것을 하는 것을 수가 있는 것을 수가 있다. 이 같이 같이 같이 않는 것을 수가 있는 것을 수가 있다. 이 같이 않는 것을 수가 있는 것을 수가 있다. 이 같이 않는 것을 수가 있는 것을 수가 있다. 이 같이 같이 같이 같이 않는 것을 수가 있는 것을 수가 있는 것을 수가 있는 것을 수가 있는 것을 수가 있다. 이 같이 같이 않는 것을 수가 있는 것을 수가 않았다. 이 것을 것을 수가 않았다. 이 것을 것을 것을 것을 것을 수가 있는 것을 것을 수가 않았다. 이 것을 것을 것을 것을 것을 수가 않았다. 이 것을 것을 것을 것을 것을 것을 수가 않았다. 이 것을							
							같은 일상 같은 상가 등이라. 1997년 - 1997년 - 1997년 1997년 - 1997년 -	
From IS, >=600 and < 602		\$19,677.00	\$8,201.00	\$55,755.00	\$1.661.00	\$8.005.00	\$0.00	\$ <b>0</b> .
From IS, >=610 and < 612	신물 것 같은 것 같은 것 같은 것이다. - 이번 것 같은 것 같	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.
From IS, >=613 and < 618		\$867.00	\$361.00	\$2,457.00	\$73.00	\$353.00	\$0,00	\$0,
From IS, ≻=620 and < 621		\$7,335,00	\$3,057.00	\$20,463.00	\$621.00	\$2,937.00	\$159.00	\$691,
From IS, >=622 and < 623		\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.
From IS, >=624 and < 626		\$112,413.00	\$46,857.00	\$313,620,00	\$9,512.00	\$45,019.00	\$2,432.00	\$10,593
From IS, >=630 and < 634		\$12,685.00	\$5,288.00	\$35,392.00	\$1,073.00	\$5,080.00	\$274.00	\$1,195,
From IS, >=640 and < 641 From IS, >=642 and < 643	방법에 있는 것이 같아?	\$15,420.00	\$6,427.00	\$43,693.00	\$1,301.00	\$6,273.00	\$0,00	\$0,
From IS, >=650 and < 653		\$24,004.00	\$10,004.00	\$68,016.00	\$2,026.00	\$9,765.00	\$0.00	\$0.
From IS, >=660 and < 666		\$55,934,00 \$386,807,00	\$23,313.00 \$105,068.00	\$158,494.00 \$61,022.00	\$4,721.00 \$19,728.00	\$22,756.00 \$8,507.00	\$0.00 \$16,776,00	\$0. \$47,368
From IS, >=670 and < 679		\$414,445.00	\$144,292.00	\$101,611.00	\$28,744.00	\$12,468.00	\$20,387.00	\$157,182
From 1S, >=901 and < 904		\$581,999,00	\$57,424.00	\$2.905.00	\$5,325.00	\$588.00	\$6,001,00	\$157,182 \$0
. From IS, >=905 and < 906		\$16,070.00	\$1,585.00	\$80.00	\$147.00	\$16.00	\$282.00	\$0. \$0.
From 13, >=020 and < 021		\$273,332.00	\$66.285.00	\$170,157,00	\$11,909.00	\$22,831.00	\$6,913.00	\$29,512
From 15, >=932 and < 933		\$26,616,00	\$6,455.00	\$16,569,00	\$1,160.00	\$2,223.00	\$673.00	\$2,874

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# Public Fire Protection - Fire Protection - Fire Protection - Commercial Industrial Authorities Sales for Resale Private Public E F G H Description Total Residential

89 Factor 16 - Labor Basis \$4,020,589.00 \$1,947,604.00 \$484,617.00 \$1,050,234.00 \$88,001.00 \$146,821.00 \$53,897.00 \$249,415.00 90 Factor 16 - Allocation Factor 1.0000 0.4845 0,1205 0.2612 0.0219 0.0365 0.0134 0.0620

Line

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UPIS Basis Comment	Factor 17							
Description			generation and a second					
91 Factor 17 - UPIS Basis	\$145,212,820.00	\$49,611,564.00	\$15,539,888.00	\$56,635,731.00	\$2,994,340.00	\$8,189,312.00	\$1,969,652.00	\$10,272,333.00
92 Factor 17 - Allocation Factor	1.0000	0.3417	0.1070	0.3900	0.0206	0.0564	0.0136	0.0707
Rato Base Basis	Factor 18							
Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.	1							
Description						방문문문문문		n an
93 Factor 18 - Rato Baso Basis	\$102,189,268.00	\$33,569,020.00	\$10,870,037.00	\$40,802,555.00	\$2,111,073.00	\$5,937,295.00	\$1,411,770.00	\$7,487,518.00
94 Factor 18 - Allocation Factor	1.0000	0.3284	0.1064	0.3993	0.0207	0.0581	0.0138	0.0733
Total COS Basis	Factor 19				4269.46.26		e weer of the	
The factors are based on the allocation of the total cost of service, excluding these items being allocated.								
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or		\$10,230,829.46	\$2,956,934.71	\$10,474,062.99	\$557,762.12	\$1,453,094.99	\$330,125.63	\$1,604,233.46
=408.000 + Summary->Total Return on Rate Base + IS->Total Income	방송 김 사람은 물건을 받는						아이 있는 것이다.	
Taxes+IS->Total Deferred Income Taxes	1993년 1993년 1993년 1993년 199 1993년 1993년 199							
■ 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$1,909.00	\$463.00	\$1,187.00	\$83.00	\$160.00	\$48.00	\$205.00
Description		genteen en de		and the second	piger i te			
95 Factor 19 - Total COS Basis	27,602,988.37	10,228,920.46	2,956,471.71	10,472,875.99	557,679.12	1,452,934.99	330,077.63	1,604,028.46
96 Factor 19 - Allocation Factor	1.0000	0.3706	0.1071	0.3794	0.0202	0.0526	0.0120	0.0581
Total COS Basis w/o Fire	Factor 20	sta statuli eta	taula di consti		na da serie de la composición de la com		Selected and a select	
The factors are based on COS basis without Fire.							명 등 정도 1월 1997년 1997년 - 1997년 - 1997년 1997년 - 1997년 - 1	
Description								
97 Factor 20 - Total COS Basis w/o Fire	\$24,596,769.29	\$10,426,538.46	\$3,005,802.71	\$10,597,787.99	\$566,640.12	\$0,00	\$0,00	\$0,00
98 Factor 20 - Allocation Factor	1.0000	0.4239	0.1222	0.4309	0.0230	0.0000	0.0000	0.0000

#### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Allocator Functions Calculations

Ine # Description A B	Total C	Base D	Max Day E	Max Hour F	Moters G	Services H	Billing and Collecting	Fire Service J
T & D OP Basis Comment	Factor 11						-	
Description 1 Factor 11 - T & D OP Basis 2 Factor 11 - Allocation Factor	\$447,276.00 1.0000	\$96,848.00 0.2165	\$16,125.00 0.0361	\$124,668.00 0.2787	\$101,025.00 0.2259	\$64,129.00 0.1434	\$0.00 0.0000	\$44,481.00 0.0994
Trans. & Dist. Maint. Expenses	Factor 12							
Comment								
Description						사실 (1993년~1877) 1993년 - 1993년 - 1993년 1993년 - 1993년 -		
3 Factor 12 - Trans. & Dist. Maint. Expenses	\$559,837.00	\$161,552.00	\$26,898.00	\$207,959.00	\$43,870.00	\$6,455.00	\$0.00	\$113,103.00
4 Factor 12 - Allocation Factor	1.0000	0.2886	0.0480	0.3715	0.0784	0.0115	0.0000	0.2020
Allocation of Billing and Collecting Costs.	Factor 13					- National States (States) States and States (States)		
					بالدينية المراجعة ال محركة المراجعة المراجع			
Comment								
Description								
5 Factor 13 - Allocation of Billing and Collecting Costs.	38,724.00	0.00	0.00	0.00	0.00	0.00	38,122.00	602.00
6 Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9845	0.0155
A&G Basis	Factor 15							
Comment	사망하는데 이 전체가 전체하는 1993년 - 1993년 - 1993년							
		에서는 영화가 있는 것은 것을 가지?	가는 것은 물건을 가지 않는					
Description			이 영국 문제가 가 없다.	dig barrat na 1400.	영상에 가지 않는 것 같아?			
7 Factor 15 - A&G Basis	\$4,275,479.00	\$1,831,155.00	\$414,385.00	\$509,807.00	\$215,540.00	\$103,226.00	\$947,766.00	
	\$4,275,479.00 1.0000	\$1,831,156.00 0.4284	\$414,385.00 0.0969	\$509,807.00 0.1192	\$215,540.00 0.0504	\$103,226.00 0.0241	\$947,766.00 0.2217	
7 Factor 15 - A&G Basis			and the state of t	and a first state of the second state of the		tersi e dala su della di		\$253,600.00 0.0593
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	1.0000		and the state of t	and a first state of the second state of the		tersi e dala su della di		
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment	1.0000	0.4284	0.0969	0.1192	0.0504	0.0241	0.2217	0.0593
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis	1.0000		and the state of t	and a first state of the second state of the		tersi e dala su della di		0.059: 
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment From IS, >=800 and < 802	1.0000	0.4284	0.0969	0.1192	0.0504	0.0241	0.2217	0.0593 \$0.00 \$0.00 \$0.00
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment From IS, >=800 and < 602 From IS, >=810 and < 612 From IS, >=810 and < 618 From IS, >=620 and < 621	1.0000	0.4284 \$63,900.00 \$0.00 \$2,815.00 \$25,526.00	0.0969 \$29,399.00 \$0.00 \$1,296.00 \$9,574.00	0.1192 \$0.00 \$0.00 \$0.00 \$126.00	0.0504 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0241 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2217 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0593 \$0.00 \$0.00 \$0.00 \$0.00
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment From IS, >=800 and < 602 From IS, >=810 and < 612 From IS, >=813 and < 618 From IS, >=820 and < 621 From IS, >=862 and < 623	1.0000		0.0969 \$29,399.00 \$0.00 \$1,296.00 \$9,574.00 \$0.00	0.1192 \$0.00 \$0.00 \$0.00 \$126.00 \$0.00	0.0504 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0241 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2217 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0593 \$0.00 \$0.00 \$0.00 \$37.00 \$0.00 \$0.00
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment From IS, >=800 and < 802 From IS, >=810 and < 612 From IS, >=613 and < 618 From IS, >=620 and < 621 From IS, >=622 and < 623 From IS, >=624 and < 626	1.0000		0.0969 \$29,399.00 \$0.00 \$1,296.00 \$9,574.00 \$0.00 \$146,729.00	0.1192 \$0.00 \$0.00 \$10.00 \$126.00 \$0.00 \$1,930.00	0.0504 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0241 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2217 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0593 \$0.00 \$0.00 \$30.00 \$30.00 \$0.00 \$571.00
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment From IS, >=800 and < 802 From IS, >=810 and < 612 From IS, >=813 and < 618 From IS, >=622 and < 621 From IS, >=622 and < 623 From IS, >=624 and < 626 From IS, >=630 and < 634	1.0000		0.0969 \$29,399.00 \$0.00 \$1,296.00 \$9,574.00 \$0.00 \$146,729.00 \$16,558.00	0.1192 \$0.00 \$0.00 \$0.00 \$126.00 \$0.00 \$1,930.00 \$217.00	0.0504 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0241 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2217 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0593 \$0.00 \$0.00 \$37.00 \$37.00 \$571.00 \$571.00 \$5571.00
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment From IS, >=800 and < 802 From IS, >=810 and < 612 From IS, >=813 and < 618 From IS, >=620 and < 621 From IS, >=622 and < 623 From IS, >=624 and < 626	1.0000		0.0969 \$29,399.00 \$0.00 \$1,296.00 \$9,574.00 \$0.00 \$146,729.00	0.1192 \$0.00 \$0.00 \$10.00 \$126.00 \$0.00 \$1,930.00	0.0504 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0241 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2217 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	

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Allocators Function Page: 1 of 2 •••

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### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Allocator Functions Calculations

Ine # Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service
A	C sector	<u>D</u>	E and the second se	Filling F	G	on Handling Handling to the	e trategiste <b>L</b> anarangen da	and the second second
From IS, >=660 and < 666	e en se en se en	\$139,720.00	\$23,263.00	\$179,856.00	\$145,747.00	\$92,517.00	\$0.00	\$64,172.00
From.IS, >≃670 and < 679		\$253,691.00	\$42,239.00	\$326,565.00	\$68,891.00	\$10,136.00	\$0.00	\$177,610.00
From IS, >≈901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$648,227.00	\$6,018.00
From IS, >>905 and < 906		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,898.00	\$283.00
From IS, >=920 and < 921		\$248,874.00	\$56,293.00	\$69,248.00	\$29,279.00	\$14,001.00	\$128,794.00	\$34,450.00
From IS, >=932 and < 933		\$24,235.00	\$5,482.00	\$6,743.00	\$2,851.00	\$1,363.00	\$12,542.00	\$3,355.0
Description		an a			e da persona de la compañía. Como de la compañía		2월 28일 - 2일 - 4일 - 4일 2월 29일 - 2일 - 2일 - 2일 - 2일 - 2일 2일 - 2일 - 2일	
9 Factor 16 - Labor Basis	\$4,020,594.00	\$1,503,799.00	\$473,303.00	\$584,685.00	\$246,768.00	\$118,017.00	\$807,461.00	\$286,561.0
10 Factor 16 - Allocation Factor	1.0000	0.3740	0.1177	0.1454	0,0614	0.0294	0.2008	0.071
UPIS Basis	Factor 17						e enertheaster de te	
			مر میں اور					
Commont					가장은 실험을 위한 것을 알려요. 같은 것 같은 것을 같은 것을 같은 것을 같이 있다.			
Description	n fan skein fan de staat de s Staat de staat de staa	n (an an a	den son en	a de la compositiva d Esta de la compositiva de la compositiv	n de la companya de Na companya de la comp	a filosofia de la construcción de La construcción de la construcción d	a a service de construir a la construir de la c La construir de la construir de	a hara na hara na harana an
11 Factor 17 - UPIS Basis	\$145,212,820.00	\$70,074,683.00	\$28,061,167.00	\$13,569,932.00	\$11,245,608.00	\$8,828,962.00	\$1,463,576.00	\$11,968,892.0
12 Factor 17 - Allocation Factor	1.0000	0.4827	0.1932	0.0934	0.0774	0.0608	0.0101	0.082
Rate Base Basis	Factor 18		a dage weide die Strate dage sollte dage sollte die state dage sollte die state dage sollte dage sollte dage s	Alaman Marina Salah Marina Salah Marina	antiki di kata			e voorstaan en st
							الم المنظم المحتول المراجع الم ومنها المساحة المساحة المراجع ال	
Comment				여러가 한 것이				
Description								
13 Factor 18 - Rate Base Basis	\$102,189,265.00	\$49,755,060.00	\$20,756,892.00	\$9,377,619.00	\$8,205,339.00	\$6,593,809.00	-\$1,221,737.00	\$8,722,283.0
14 Factor 18 - Allocation Factor	1.0000	0.4869	0.2031	0.0918	0.0803	0.0645	-0.0120	0.085
Total COS Basis	Factor 19	an a			a Contant Conta	eret e dan teken tek di alter		
	Facul 13							
Comment								
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or		\$13.952.068.37	\$4.056,894.08	\$2,552,993.42	\$1,787,078.18	\$1,317,887.01	\$2,068,037.27	\$1,872,106.4
=408.000 + Summary->Total Return on Rate Base + IS->Net Operating								
Income +IS->Total Deferred Income Taxes			~ 말 같 같 ~ 말			한 물건한 것이 나가		
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$1,736.00	\$393.00	\$483.00	\$204.00	\$98.00	\$900.00	\$240.0
그는 그는 것이 같은 모양을 받는 것이 같아요. 것은 것은 것을 못했다.			the second second second	e galanda da		n ng ng kalang ng sa	ed e felle og som e	
Description			1.1			n en		
15 Factor 19 - Total COS Basis	\$27,603,010.78	\$13,950,332.37	\$4,056,501.08	\$2,552,510.42	\$1,786,874.18	\$1,317,789.01	\$2,067,137.27	\$1,871,866.4
16 Factor 19 - Allocation Factor	1.0000	0.5054	0.1470	0.0925	0.0647	0.0477	0.0749	0.067
Total COS Basis w/o Fire	Factor 20							vieltertert in
		na Na shekarar			and the second			
Commont								
Description	unite tradicional de la composi- ción de la composición							
17 Factor 20 - Total COS Basis w/o Fire	\$20,841,007.87	\$14,124,308.37	\$4,101,174.08	\$2,615,525.42	\$0.00	\$0.00	\$0.00	\$0.0
18 Factor 20 - Allocation Factor	1.0000	0.6777	0.1968	0.1255	0.0000	0.0000	0.0000	0.000

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# Missouri American Water Company Case Number WR-2015-0301 Water District #2, SL Joseph, Platte County, Brunswick Tost Year Ending 12-31-2014 Allocator Functions Calculations

Line Description	Total	Base	Max Day N	Nax Hour	Meters	Services	Billing and Collecting	Fire Protection -	Fire Protection - Public
АВ	C	D	E	F	G	M.	conactulă și c		K
Allocation of cost which vary with water consumed	Factor 6	and a state of the state of the	an a		an menana adalah sebat		na esta contratorio		a na h-ann a shear star ang ta
Factors are based on the pro forms test year average daily consum; customer classification.									
1 Factor 6 - Factor 2	1.0000	0.6849	0.3151		ر این می این می داد. این این می این این می این این ا			0.0000	0.0
2 Factor 6 - Factor 2 %	0.6335							0.0000	
3 Factor 6 - Factor 2 Weighted	1.0000	0.8004	0.1996					0.0000	0.0
4 Factor 6 - Factor 3	1.0000	0.6412	0.2950	아는 옷을 바꾸면 물		al a fini intera di pasa Agginti tetti		0.0119	0.0
5 Factor 6 - Factor 3 %	0.3602								
6 Factor 6 - Factor 3 Weighted	0.3602	0.2883	0.0719	0.0000				0.0000	0.0
7 Factor 6 - Factor 4	1.0000	0.2767		0.5581	والمتحافظ والمتحاج المحاجي والتنا			0.0309	0.1
8 Factor 6 - Factor 4%	0,0064								
9 Factor 6 - Factor 4 Weighted	0.0064	0.0018	0.0000	0.0036				0.0002	0.0
10 Factor 6 - Allocation Factor	1.0000	0,7239	0.2715	0.0036			e a sur construction de la constru La construction de la construction d	0.0002	0.0
Allocation of cost which vary with water consumed	Factor 7	a bela sa sa si ta sa	u de la transmissión de la transmis	New Printer		د. دیکھیے انڈر طالع میکھری	anan ya kata siya ng ga sa	Marine de la companya	N 1976-2421 (1976)
Factors are based on the pro forms test year average daily consumption		n an the state of the state State of the state of	اری از می از ۲۸۵ میلید. و معالی برای از می از مینید از میشود به زند از می از می و در معالی از معالی و میگر	in parte de la compañía de la compa A ser en esta de la compañía de la c A ser en esta de la compañía de la c					
customer clussification.	a de la companya de En la companya de la c		an a		방법 1998년 1997년 - 1997년 일본 1998년 - 1997년 - 1997년 - 1997년 - 1997년 - 1997		الإسلام المراجع المراجع المحمد المراجع ا		
11 Factor 7 - Factor 3	1.0000	0,6412	0.2950			わたいというが	날 집의 가운 옷	0.0119	0.0
12 Factor 7 - Factor 3 %	- 0.1966			0.0000					
13 Factor 7 - Factor 3 Weighted	0.1966	0.1261	0.0580	0.0000				0.0023	0.0
14 Factor 7 - Factor 4	1.0000	0.2767		0.5581		방송 가슴을 가운 것을		0.0309	0.1
15 Factor 7 - Factor 4 %	0.8034	0.000		A 440 A					
16 Factor 7 - Factor 4 Weighted	0.8034	0.2223	0.0000	0,4484				0.0248	0.
17 Factor 7 - Factor ?	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.(
18 Factor 7 - 7 %	0.0000		le la constant de la per				n an tha an t		
19 Factor 7 - ? Weighted	0.0000	0.0000	0.0000	0.0000			이 그는 바람이 같	0.0000	0.0
20 Factor 7 - Allocation Factor	1.0000	0.3483	0.0580	0.4484		· · · · ·	- 14 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	0.0272	0.1

### Missouri American Water Company Case Number WR-2015-0301 Water District #2, St. Joseph, Platte County, Brunswick Test Year Ending 12-31-2014 Miscellaneous Allocator Calculations

Number of Years	h in de de la		Maximum Dev Petie	Rate of Flow
	Yea B		Day Ratio C	Day Ratio Weight (GDP) Weight D E F G
<u>A</u>	1	1990	1.37	<u> </u>
	2	1991	1.50	
	3	1992	1.38	
	4	1993	1.36	
	5	1994	1.56	
	6	1995	1.57	
	7	1996	1.34	
	8	1997	1.42	
	9	1998	1.45	
	10	1999	1.46	
	11	2000	1.48	
	12	2001	1.49	
	13	2002	1.55	
	14	2003	1.67	
	15	2004	1.43	
	16	2005	1.54	
	17	2006	1.52	
	18	2007	1.45	
	19	2008	1.31	
	20	2009	1.34	
	21	2010	1.37	
	22	2011	1.44	
	23	2012	1.49	
	24	2013	1.63	
	25	2014	1.38	

Maximum Rate of Flow Number of Years Year Day Ratio Day Ratio Weight (GDP) Weight

AB	С	D	E	F	G	
Factor 3A						
Allocation of costs associated with						The weighting of the factors is based on the
facilities serving base, maximum day extra capacity and fire protection						potential demand of general and fire protection service. The bases for the potential demand of
functions.						general service are the maximum day ratio of
						1.46 and the average daily system sendout for
						2014 of 19.289 MGD. The system demand for
						fire protection is 8,000 Gallons per minute for 4 hours. The demand from the largest individual
						district is considered appropriately
						representative for the new consolidated District.
Average Day		1.00	0.6849	19,289,000	0.6412	2
Maximum Day Extra Capacity		0.46	0.3151	8,872,940	0.2950	
	-	1.46	1.0000	28,161,940	0.9362	2
Fire Protection				1,920,000	0.0638	3
				30,081,940	1.0000	
An e 1989 - Constant and a state for the state of a state of the state of the state of the state of the state of	Maximum			Rate of Flow		
Number of Years Year	Day Ratio	Day Ratio	Weight	(GDP)	Weight	
A B	C	D	E	<u> </u>	G	
Allocation of Costs associated with the						The weighting of the factors is based on the
facilities serving base and maximum						potential demand of general and fire protection
hour extra capacity functions.						service. The bases for the potential demand of
						general service are the maximum hour ratio of 1.90. The system demand for fire protection is
						8,000 gallons per minute.
Average Hour		4 00	42 205		0.070	7
Average Hour Maximum Hour Extra Canacity		1.00 2.02	13,395		0.2767	
Maximum Hour Extra Capacity		2.02	<u>27,022.79</u> 40,417.93		0.5581	
Fire Protection		3.02	40,417.93		0.8340	-
			0,000		0.1034	

Factor 4 - District Table

acilities serving base and maximum nour extra capacity functions.	ne					
	divided by Average Hour E	lace Canacity =	3	017357736		an a
Extra Cap Max Hour i	Extra Capacity less			017357736		
	1M Gallon					
District	Capacity	Gailons Capacity	Pe	rcent.		15000 GPM
A	В	c		D	아이스 승규는 것이.	E
District 1	102.9634	102,963,360	i i fin i	0.918628		13,77
District 2	5,0600	5,060,000		0.045145		67
District 3	4.0605	4,060,540		0.036228		54
Total	112.0839	112,083,900	and a speaker.	1.000000		14,99
osts of fire service to private and						
ublic fire protection customer lassifications. Description	Fire Lines in Hyd inches (Inc	pe of Restrict drant Diamete ches) Nozzel Sizes Square C D F	rs	ianitity I	Relative Demand	Allocation Factor
public fire protection customer lassifications.	Fire Lines in Hyd inches (Inc	drant Diamete	rs d Qu	ianitity I <u>F</u>	Demand G	Allocation Factor H
ublic fire protection customer lassifications. Description A	Fire Lines in Hyd inches (Inc	drant Diamete ches) Nozzel Sizes Square	rs d Qu 4.00	ianitity [ F21	Demand G 84	しょうけい ふちょう しいち しょうえいがく アイション しょうせん 保護 長さ はいとうしい
ublic fire protection customer lassifications. Description A	Fire Lines in Hyd inches (inc B	drant Diameta ches) Nozzel Sizes Square C D E	rs d Qu 4.00 9.00	anitity F 21 2	Demand G 84 18	しょうけい ふちょう しいち しょうえいがく アイション しょうせん 保護 長さ はいとうしい
bublic fire protection customer lassifications. Description A	Fire Lines in Hyd inches (inc B	drant Diameta ches) Nozzel Sizes Square C D E	rs d Qu 4.00 9.00 16.00	anitity [ F2 2 108	Demand G 84 18 1728	しょうけい ふちょう しいち しょうえいがく アイション しょうせん 保護 長さ はいとうしい
ublic fire protection customer lassifications. Description A	Fire Lines in Hyo inches (inc B 2 3 4 6	drant Diameta ches) Nozzel Sizes Square C D E	rs d Qu 4.00 9.00 16.00 36.00	21 21 2 108 225	Demand G 84 18 1728 8100	しき コイン・アイト うしゃち しょうしかう シートレイレート かっしか 学校の声化 よびからす しい
bublic fire protection customer lassifications. Description A	Fire Lines in Hyo inches (inc B 2 3 4 6 8	drant Diameta ches) Nozzel Sizes Square C D E	rs d Qu 9.00 16.00 36.00 54.00	21 2 108 225 121	Demand G 84 18 1728 8100 7744	しょうけい ふくそう かいかい コンティング ション・ション しょうせい 単分分析 すけい とすしい
ublic fire protection customer lassifications. Description A	Fire Lines in Hyo inches (inc B 2 3 4 6 8 10	drant Diameta ches) Nozzel Sizes Square C D E	rs d Qu 9.00 16.00 36.00 54.00 00.00	21 2 108 225 121 24	Demand G 84 18 1728 8100 7744 2400	しき コイン・アイト うしゃち しょうしかう シートレイレート かっしか 学校の声化 よびからす しい
ublic fire protection customer lassifications. Description A	Fire Lines in Hyo inches (inc B 2 3 4 6 8	drant Diameta ches) Nozzel Sizes Square <u>C D E</u> 1 1	rs d Qu 9.00 16.00 36.00 54.00	21 2 108 225 121	Demand G 84 18 1728 8100 7744	しき コイン・アイト うしょうち しょう シント・パーション アイト かちょう 自己の あちょうしん
bublic fire protection customer lassifications. Description	Fire Lines in Hyd inches (ind B 2 3 4 6 8 10 12 20	drant Diameta ches) Nozzel Sizes Square <u>C D E</u> 1 1	rs d Qu 9.00 16.00 36.00 54.00 00.00 44.00	21 2 108 225 121 24 11	Demand G 84 18 1728 8100 7744 2400	しき コイン・アイト うしゃち しょうしかう シートレイレート かっしか 学校の声化 よびからす しい
ublic fire protection customer lassifications. Description A	Fire Lines in Hyd inches (ind B 2 3 4 6 8 10 12 20 Pr	drant Diamete ches) Nozzel Sizes Square <u>C D E</u> 1 1 1 1 1 4 ivate ivate	rs d Qu 9.00 16.00 36.00 54.00 00.00 44.00 00.00	21 2 108 225 121 24 11 0	Demand G 84 18 1728 8100 7744 2400	しょうけい ふちょう しいち しょうえいがく アイション しょうせん 保護 長さ はいとうしい

	Hydrant Valve			Restrictive Diameters		Relative	
Description A	Size (Inches) Noz C	zle Sizes D	Number E	Squared E	Quanitity F	Demand G	Allocation Factor H
Public Fire Protection							
ublic The Protection	4 1/2	2 1/2	2	20.25	36	729	
		4 1/2	1				
	5 1/4	2 1/2	2	27.56	3,649	100,576	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	12	75	
		0	0				
	4 1/4	2 1/2	1	6.25	226	1,413	
		0	0				
	4 1/4	2 1/2	1	18.06	4	72	
		4 1/2	1				
	2	2 1/2	2	4.00	0	0	
		4 1/2	1				
	2 1/4	2 1/2	2	5.06	0	0	
		4 1/2	1				
	3	2 1/2	2	9.00	0	0	
		4 1/2	1				
	3 1/4	2 1/2	2	10.56	0	0	
		4 1/2	1				
	5 1/2	2 1/2	1	26.50	0	0	
		4 1/2	1				
	6	2 1/2	2	32.75	0	0	
		4 1/2	1				
	6	2 1/2	2	12.50	0	0	
		0	0				
	6	2 1/2	1	26.50	0	0	
		4 1/2	1				
	5	2 1/2	2	25.00	0	0	
		4 1/2	1				
Total Public Fire Protection				· · · · · · · · · · · · · · · · · · ·	3,927	102,865	0.81

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Factor 5A Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 4 hour demand of fire flow, as related to total storage capacity.					The weighting of the factors is based on the ratio of the capacity required for a 4 hour demand of fire flow, as related to total storage capacity.
Fire Protection Weight =	8,000 GPM X 60 Min. X	4	Hours =	0.3794	
	5,060,000 (	요즘 다시 물건이 다 문제가 하는 것이 같아요.			
General Service Weight =	1.0000 -	0.3794	=	0.6206	
	Maximum			h. A. M.	
Description A	Hour Ratio B	Percent C		Weight D	a de la composition d Composition de la composition de la comp
Average Hour	1.00	33.14	** <u>====</u> **	0.2057	**************************************
Extra Capacity Maximum Hour	2.02	<u>66.86</u>		0.4149	
Total	3.02	100.00	an a		
Factor 6A Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 4 hour demand of fire flow, as related to total storage capacity.					The weighting of the factors is based on the ratio of the capacity required for a 4 hour demand of fire flow, as related to total storage capacity.
Description A	Horsepower of Pumps B	Weight C			
Associated with Maximum Day	4,775	0.6335			
Associated with Maximum Day and Fire	2,715	0.3602			
Associated with Maximum Hour	48	0.0064			
Total	7538	1.0001			

Distribution Mains	3,048,608	0.7866	
Transmission Mains	827,099	0.2134	
Description A	Ft. of Mains B	Weight C	
is either transmission mains or listribution mains, as follows:			
he total footage of mains, designated			
The weighting of the factors is based on			

Total contract sector	1.0000
Public Fire Protection	1.0000
Customer Classification	Allocation Factor
Factors for allocating Cost of Se customer classifications.	rvice to Protection.
Factor 8A	

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#### Caso Number WR-2015-0301 District 3 Test Yoar Ending 12-31-2014 Allocator Class Factors Calculations

#### Public Description Total Residential Commercial Industrial Authorities Sales for Resale B B C D E F G H

Line # A

Varios with water used Factors are based on the pro forma test year average daily consumption for each	Factor 1							
customer classification.		상황 소리에 관심하는			generations			
1 Factor 1 - Total Gailons	4,920,326.62	1,827,664.22	1,150,268.33	1,299,776.78	263,985.18	378,632.11	0.00	0.00
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Factor 1 - Adjusted Gallons	4,920,327	1,827,664	1,150,268	1,299,777	263,985	378,632	0.00	0,00
4 Factor 1 - Average Daily Consumption	13,480.57	5,007.30	3,151.42	3,561.03	723.25	1,037.35	0.07	0.15
5 Factor 1 - Average Daily Comsumption - Allocation Factor	1.00	0.3713	0.2338	0.2642	0.0537	0.0770	0.0000	0.0000
Assoc, with facilities serving base and max, day extra capacity	Factor 2							
functions.								
<ul> <li>Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:</li> </ul>								
6 Factor 2 - Weighted Factor %	0.6536							
7 Factor 2 - Average Daily Consumption, Weighted Factor	0.6536	0.2427	0.1528	0.1727	0.0351	0.0503	0.0000	0.0000
8 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000							
9 Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3464							
10 Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3464	0,1633	0.0770	0.0580	0.0177	0,0304	0.0000	0.0000
11 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0,4060	0.2298	0.2307	0.0528	0.0807	0.0000	0.0000
						_		
Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day	Factor 2b							
12 Factor 2b - Average Daily Consumption	13,480.57	5,007.30	3,151.42	3,561,03	723.25	1,037,35	0.07	0.15
13 Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0,75	0.90	0.00	0.00
14 Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	10627.44	5007.30	2363.57	1780.52	542.44	933.61	0.00	0.00
15 Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.4713	0.2224	0.1675	0.051	0.0878	0	0
Assoc, with facilities serving base, max day extra capacity and fire	Factor 3			in and a think of the				in a bhaile i thair e la
protection functions.								
Factors are based on the weighting of the average daily consumption, the maximum day			아이는 말 같은 것			방향 방송 방송 가지? 	안 같은 것 같은 것 것 같은 것	
extre capacity demand, and the fite protocilon demand for each quatomet classification.					2016년 2312년			
16 Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.3713	0.2338	0.2642	0.0537	0.0770	0.0000	0.0000
17 Factor 3 - Average Daily Consumption, Weighted Factor %	0.6246			2018년 2018년 7월 2018년 1월 2018년				
18 Factor 3 - Average Daily Consumption, Weighted Factor	0.6246	0.2320	0.1460	0.1650	0.0335	0,0481	0.0000	0.0000
19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4713	0.2224	0.1675	0.0510	0.0878	0.0000	0.0000
20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.331							
21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.331	0.1560	0.0736	0.0554	0.0169	0.0291	0.0000	0.0000
22 Factor 3 - Fire Protection, Allocation Factor	0.0444							
23 Factor 3 - Fire Protection, Weighted Factor %							0.3205	0.679
24 Factor 3 - Fire Protection, Weighted Factor	영화 전 소리가 가지 않는		승규는 물건을 즐기는				0.0142	0,030
25 Factor 3 - Fire Protection, Factor					같은 사람은 영화		0.0142	0.0302
26 Factor 3 - Allocation Factor	1.0000	0.3880	0.2196	0.2204	0.0504	0.0772	0.0142	0.0302
Associated with facilities serving base and max, hr. extra capacity functions.	Factor 4A							
and in a second seco Second second		, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 199	and a second	nde geografik (na statistica) Sectores and an antistica (statistica)				
27 Factor 4A - Avorago Hourly Consumption, Thousand Gallons	427.5414	208.6375	131.3092	57.5500	30.1353	0.0000	0.0030	0.006
28 Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)	이번 사람이 가지 않는	3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.00

Allocators Class Page; 1 of 5

Fire Protection - 2 Fire Protection -Private Public

B								Constraint Constraint Constraints
9 Factor 4A - Max, Hr Extra Capacity 1,000 per Hour 0 Factor 4A - Max, Hr Extra Capacity Allocation Factor	1202.9026 <u>1.0000</u>	730.2313 0.6071	328.2730 0.2729	69.0600 0.0574	75.3383 0.0626	0.0000	0.0000 0.0000	0.000
Associated with facilities serving base and max. hr. extra capacity functions	Factor 4							
1 Factor 4 - Average Hourly Consumption, Thousand Gallons	561,6905	208.6375	131.3092	148,3753	30,1353	43.2228	0.0030	0.00
2 Factor 4 - Adjusted Hourly Gallons (+/-)	-134,0491	0.0000	0.0000	-90,8263	0.0000	-43.2228	0.0000	0.00
3 Factor 4 - Hourly Adjusted Gallons	427.6414	208.6375	131.3092	57,5500	30.1353	0.0000	0.0030	0.00
4 Factor 4 - Average Hourly Consumption, Allocation Factor	1,0000	0,4878	0.3071	0.1346	0.0705	0.0000	0.0000	0.00
5 Factor 4 - Average Hourly Consumption, Weighted Factor %	0,2957	영양(Action 1996)	전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전	영상 승규는 것 같아.				
6 Factor 4 - Average Hourly Consumption, Weighted Factor	0.2957	0.1443	0.0908	0.0398	0.0208	0.0000	0.0000	0.00
7 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6071	0.2729	0,0574	0.0626	0.0000	0.0000	0.00
8 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.5361		일만 2011년 2011년 2012년 1927년 - 1921년 - 19					
9 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.5361	0,3254	0.1463	0.0308	0.0336	0.0000	0.0000	0.0
0 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3205	0.6
1 Factor 4 - Fire Protection, Weighted Factor %	0,1682							
2 Factor 4 - Fire Protection, Weighted Factor	0,1682	0.0000	0.0000	0.0000	0.0000	0.0000	0.0539	0,1
3 Factor 4 - Allocation Factor	1,0000	0.4697	0.2371	0.0705	0,0544	0.0000	0.0539	0.1
Allocation of costs associated with storage facilities.	Factor 5A							
4 Factor 5A - Average Hourly Consumption, Thousand Gallons	561.6905	208.6375	131.3092	148,3763	30.1353	43,2228	0.0030	0.0
5 Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3,5000	2.5000	1,2000	2.5000	3.2000	0.0000	0.0
6 Factor 5A - Max, Hr Extra Capacity 1,000 per Hour	1450.2072	730.2313	328.2730	178,0516	75.3383	138.3130	0.0000	0.0
7 Factor 5A - Max. Hr Extra Capacity Allocation Factor	1,0000	0.5035	0.2264	0.1228	0,0520	0.0954	0.0000	0.0
Associated with storage facilities.	Factor 5	anda a goda		and and a standard	ak engelender.			
Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demend, and the fire protoction domand for each sustomer classification.								
Description	2012년 - 1913년 2			방법을 알고 있었다.				
8 Factor 5 - Average Hourly Consumption, Thousand Gallons	561,6905	208.6375	131.3092	148.3763	30.1353	43.2228	0.0030	0.0
9 Factor 5 - Average Hourly Consumption, Allocation Factor	1,0000	0.3713	0.2338	0.2642	0.0537	0.0770	0.0000	0.0
50 Factor 5 - Average Hourly Consumption, Weighted Factor	0.2609				사람이 가슴을			
51 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0,2609	0.0969	0.0610	0.0689	0.0140	0.0201	0.0000	0.0
52 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.5035	0.2264	0.1228	0.0520	0.0954	0.0000	0.0
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0,4731					방송 같은 것을 알았다.		
54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.4731	0.2382	0,1071	0.0581	0.0246	0.0451	0.0000	0.0
55 Factor 5 - Fire Protection, Allocation Factor	1.0000						0,3205	0,6
56 Factor 5 - Fire Protection, Weighted Factor	0.2660						0.0853	0.1
57 Factor 5 - Allocation Factor	1.0000	0.3351	0.1681	0.1270	0.0386	0.0652	0.0853	0.1
			·····	·				
Assoc. w/power and pumping facilities	Factor 6			مىيىنى بىرى بىرى بىرى بىرى بىرى بىرى بىرى ئىرى بىرى بىرى بىرى بىرى بىرى بىرى بىرى			and the second secon Second second	a fila (alexál) agus e Referencias e
Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor		2012년 1월 19일 년 1월 19		걸음, 영상 김 소설은			그는 것이 있는 것 같은 것이 같은 것이 없다.	

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#### Case Number WR-2015-0301 District 3 Test Year Ending 12-31-2014 Allocator Class Factors Calculations

# Description /Total ResidentialCommercialIndustrial Authorities Sales for Ressile Private	Protection Public
A B	<b>J</b> acobara

58 Factor 6 - Maximum Daily Consumption, Allocation Factor 2	1917-1919 1917-1919	0,4060	0,2298	0.2307	0.0528	0,0807	0.0000	000
59 Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.9088	동 전 영화 영화 영화 영화			2012년 17년 2		alian (1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997) - 1997	250
60 Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.9088	0.3690	0.2088	0.2097	0.0480	0.0733	0.0000 0.00	000
61 Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0,3880	0.2196	0.2204	0.0504	0.0772	0.0142 0.0	302
62 Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.0688		의 방법을 가장하는 것이 있는 것이다. 이 아이에 있는 것이 있는 것이 있는 것이 있는 것이 있는 것이 있는 것이 없는 것 같은 것이 같은 것이 없는 것이 같은 것이 없는 것이					8 L
63 Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.0688	0,0266	0.0151	0.0152	0.0035	0.0053	0.0010	021
64 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.4697	0.2371	0.0706	0.0544	0.0000	0.0539 0.1	143
65 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0224				이가 있는 것 같은 것은 것을 받았다. 다양한 것이 있는 것이 있는 것이 같이 있다.			20 J
66 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0224	0.0105	0.0053	0,0016	0.0012	0.0000	0.0012 0.0	026
67 Factor 6 - Allocation Factor	1.0000	0.4061	0.2292	0.2265	0.0527	0.0786	0.0022 0.0	047

Assoc, with trans. and distrib, mains	ya en se		986 - 1990 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 - 1970 -	ST (257			2000			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			
Factors are based on the weighting of the maximum daily consumption with firs, Factor 3,													
and the maximum hour consumption, Factor 5, for each customer classification, as follows:													
Description										이상 안 안 안 안 안 안 안 안 안 안 안 안 안 안 안 안 안 안 안			
68 Factor 7 - Maximum Dally Consumption, Allocation Factor 3	1.0000		0.3880		0.2196	0	2204	0.0	504	0.0772	0.0	)142	0.0302
69 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.1966						가는 가지 있다. 전문자				사람은 한 것으로 가 1977년 - 1979년 - 1979년 1979년 - 1979년 - 1979년 1979년 - 1979년		
70 Factor 7 - Maximum Dally Consumption, Weighted Factor 3	0.1966		0,0763		0.0432	0	.0433	0.0	1	0.0152		0028	0.0059
71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000		0,4697		0.2371	0	.0706	0.0	544	0,0000	0.0	)539	0.1143
72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034									아이는 것이 같은 것이 같이 같이 같이 같이 많이 많이 했다. 말했다. 말했다. 말했다. 말했다. 말했다. 말했다. 말했다.			
73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034		0.3774	A State of the second	0,1905	ふやく ぶんしょうさい	.0567	0.0	아파이와 동안을 감독했다.	0,0000		)433	0.0918
74 Factor 7 - Allocation Factor	1.0000	and the second secon	0.4537	n dhethe.	0.2337	0	.1000	0.0	536	0.0152	0.0	0461	0.0977

Associated with meters Factors are based on the relative cost of meters by size and customer classificat Description 75 Factor 9 - 5/8 Dollar Equivalents	50,162.90	35,457.10	9,384.10	1,251.00	4,009.60	61.10	0.00	0.0
76 Factor 9 - Allocation Factor	1.0000	0.7069	0.1871	0.0249	0.0799	0.0012	0.0000	0.000
Factors for allocating COS to customer class. Factors are based on the relative cost of services by eize and customer classific developed on the following page and summarized below. Description 77 Factor 10 - Factors for allocating COS to customer class.	Factor 10.	33,567.92	5,060.20	219,74	627.13	18.33	2,859,50	0.0
78 Factor 10 - Allocation Factor	42,352.82	0.7926	0.1195	0.0052	0.0148	0.0004	0.0675	_0.000
T & D OP Basis Comment Description	Factor,11							
79 Factor 11 - T & D OP Basis 80 Factor 11 - Allocation Factor	\$387,617.00 1.0000	\$246,378.00 0.6357	\$77,333.00 0.1995	\$17,875.00 0.0461	\$27,722.00 0.0715	\$2,018.00 0.0052	\$5,458.00 0.0141	\$10,833.0 0.025

Trans, & Dist, Maint, Expenses Factor 12

> Allocators Class Page: 3 of 5

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#### Caso Number WR-2015-0301 District 3 Test Year Ending 12-31-2014 Allocator Class Factors Calculations

e Description B	Totai		Commercial E	Industrial F	Public Authorities S G	les for Resale	Ire Protection - PF Private	Protection - Public
Factors are based on transmission and distribution maintenance expenses other than they being allocated, as follows:		an ben ( ), de la distriction de la dis Notation de la distriction de la distric						
				2012년 1월 1943년 1일 - 1일 - 1일 1943년				
Description		방학 가지 않는 것이 없다.						全部的中心中心
31 Factor 12 - Trans. & Dist. Maint. Expenses	\$401,583.00	\$187,580.00	\$86,475.00	\$35,120.00	\$19,833.00	\$5,302.00	\$17,970.00	\$49,303.
2 Factor 12 - Allocation Factor	1.0000	0.4671	0.2153	0.0875	0.0494	0.0132	0.0447	0.12
Allocation of Billing and Collecting Costs. Factors are based on the total number of customers.	Factor 13							
Description 33 Factor 13 - Total Customers	38,205.00	33.104.00	4.022.00	111.00	335.00	9.00	624.00	0.
4 Factor 13 - Allocation Factor	1.0000	0.8665	0.1053	0.0029	0.0088	0.0002	0.0163	0.00
Metor reading costs. Protors are based on the number of motored quatomere.	Factor 14							
		م المراجع عن محمد المراجع المر المراجع المراجع						
Description					성가는 것은 가슴을 가슴을 가슴다. 같이 있는 것은 것은 것이 같이 있는 것이 같이 있다.			
85 Factor 14 - Total Motored Customers	37,581.00	33,104.00	4,022.00	111.00	335.00	9.00	0.00	0
86 Factor 14 - Allocation Factor	1.0000	0.8809	0.1070	0.0030	0.0089	0.0002	0.0000	0.00
A&G Basis	Factor 15		and the second	a da kata kata kata kata kata kata kata			a Casta da Arriga da A	1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 -
Factors are based on the allocation of direct labor expanse.								
Description	가 있는 것은 것은 것을 많은 것을 가지? 같은 것은							
87 Factor 15 - A&G Basis	\$4,283,224.00	\$2,292,720.00	\$852,625.00	\$602,055.00	\$197,295.00	\$183,987.00	\$50,444.00	\$104,098
88 Factor 15 - Allocation Factor	1.0000	0.5351	0.1991	0.1406	0.0461	0.0430	0.0118	0.02
Labor Basis	Factor 16							
Factors are based on the allocation of all other operation and maintanance expenses								
oxcluding purchased water, power, chemicals and wasto disposal.						ار بار از این میکند. از موجع میکند و این میکند و ا		
From IS, >=600 and < 602		\$50.011.00	\$28,307,00	\$28.417.00	\$6,504.00	\$9,941.00	\$0.00	\$0
From IS, >=610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0,00	SC SC
From IS, >=613 and < 618		\$54,523.00	\$30,861,00	\$30,981,00	\$7,091,00	\$10,838.00	\$0.00	\$0
From IS, >≈620 and < 621		\$18,979,00	\$10,712.00	\$10,585.00	\$2.463.00	\$3,673.00	\$103.00	\$220
From IS, >=622 and < 623		\$0,00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
From IS, >=624 and < 626		\$150,679,00	\$85,042.00	\$84,040.00	\$19,554.00	\$29,164,00	\$816.00	\$1,744
From IS, >-630 and < 634		\$57,478.00	\$32,441.00	\$32,059.00	\$7,458.00	\$11,124.00	\$311.00	\$665
From IS, >=640 and < 641		\$14,136.00	\$8,001,00	\$8,033.00	\$1,838.00	\$2,810.00	\$0.00	\$0
From IS, >=642 and < 643		\$17,183.00	\$9,726.00	\$9,764.00	\$2,235.00	\$3,415.00	\$0,00	\$0
From IS, >=650 and < 653		\$40,019.00	\$22,652.00	\$22,741.00	\$5,204.00	\$7,954.00	\$0,00	SC SC
From IS, >=660 and < 666		\$356,988.00	\$112,045.00	\$25,896.00	\$40,163.00	\$2,923.00	\$7,911.00	\$15,688
From IS, >=670 and < 679 From IS, >=901 and < 904	المراجع المراجع موالية المراجع ا	\$325,299.00	\$149,954.00	\$60,919.00	\$34,398.00	\$9,194.00	\$31,149.00	\$85,510
From IS, >=901 and < 904		\$443,698.00	\$53,908.00	\$1,497.00	\$4,495.00	\$102.00	\$4,391.00	\$0
From IS, >=920 and < 921		\$19,034,00	\$2,313.00	\$64.00	\$193.00	\$4.00	\$358.00	\$0
		\$512,091.00	\$190,539.00	\$134,554.00	\$44,118.00	\$41,151.00	\$11,293.00	\$23,255 \$1,633
From (S. >=932 and < 933		\$35,970.00	🔆 🛸 \$13,384.00	\$9,451.00	\$3,099.00	\$2,891.00	\$793,00	

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Allocators Class Page: 4 of 5 . .

C	Children D	Commercial	Industrial F	Contractor - Southeast States	Sales for Resale	ire Protection - Private	Fire Protection - Public
53,804,811.00 1.0000	\$2,096,088.00 0.5510	\$749,885.00 0.1971	\$459,001.00 0.1206	\$178,813.00 0.0470	\$135,184.00 0.0355	\$57,125.00 0.0150	\$128,715.00 0.0338
tor 17							
		المراجع المراجع المراجع المراجع المراجع مراجع المراجع ا					
18,637,555.00	\$69,180,641.00	\$31,487,837.00	\$21,743,735.00	\$7,386,201.00	\$6,645,228.00	\$3,774,758.00	\$8,419,155.00
1.0000	0.4655	0.2118	0.1463	0.0497	0.0447	0.0254	0.0566
tor 18							
35,485,362.00	\$37,619,943.00	\$18,500,990.00	\$12,683,075.00	\$4,358,224.00	\$3,877,296.00	\$2,594,716.00	\$5,851,118.00
1.0000	0.4400	0.2164	0.1484	0.0510	0.0454	0.0304	0.0684
.tor 19							
	\$11,544,429.15	\$4,939,147.79	\$3,494,234.41	\$1,154,869.25	\$1,069,329.75	\$497,392.40	\$1,071,748.40
	\$5 080 00	\$2 138 00	\$1 512 00	\$499.00	\$463.00	\$205.00	\$441.00
n an an an Anna an Anna Anna Anna an Anna Anna	telige i serve		ang kananan <b>tan</b> an tang a	alaran yana karan sara sa			
23 760 843 15	11 530 340 15	4 937 009 79	3 499 797 44	1 454 370 25	1 069 866 75	407 187 40	1.071,307,40
1,0000	0.4856	0.2078	0.1470	0.0486	0.0450	0.0209	0,0451
	tor 17 48,637,555,00 1.0000 tor 18 85,485,362.00 1.0000 tor 19 23,760,813.15	1.0000         0.5510           tor 17	1.0000         0.5510         0.1971           tor 17	1.0000         0.5510         0.1971         0.1208           tor 17	1.0000         0.5510         0.1971         0.1208         0.0470           tor 17	1.0000         0.5510         0.1971         0.1208         0.0470         0.0355           tor 17	1.0000         0.5510         0.1971         0.1206         0.0470         0.0355         0.0150           tor 17

Allocators Class Page: 5 of 5

Line # Description A B	Total C	Base D	Max Day E	Max Hour F	Meters	Services H	Billing and Collecting	Fire Service
T&D OP Basis	Factor 11							
Comment								
Description		있는 것 같은 것 같은 것 같은 것 같이 있다. 같은 것 같은 것 같은 것 같은 것 같은 것 같은 것 같이 것 같이 것					entre dia mand	
1 Factor 11 - T & D OP Basis	\$387,612.00	\$39,913.00	\$7,203.00	\$47,723.00	\$271,697.00	\$4,775.00	\$0.00	\$16,301.00
2 Factor 11 - Allocation Factor	1.0000	0.1030	0.0186	0.1231	0.7010	0.0123	0.0000	0.0421
Trans. & Dist. Maint. Expenses	Factor 12							
Comment								
Description								는 것은 것은 것을 위해 있었다. 같은 것은 것은 것은 것은 것이 있다.
3 Factor 12 - Trans. & Dist. Maint. Expenses	\$401,584.00	\$125,118.00	\$22,595.00	\$149,552.00	\$9,896.00	\$27,115.00	\$0.00	\$67,307.00
4 Factor 12 - Allocation Factor	1.0000	0.3116	0.0563	0.3724	0.0246	0.0675	0.0000	0.1676
Allocation of Billing and Collecting Costs.	Factor 13					in an	anta da bata de tata da angle Santa da bata ng tata da angle da sa	taris da duri delaring bil Manada duri da da da da da
	M							
Comment								
Description								
5 Factor 13 - Allocation of Billing and Collecting Costs.	38,205.00	0.00	0.00	0.00	0.00	0.00	37,581.00	624.00
6 Factor 13 - Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9837	0.0163
A&G Basis	Factor 15	ana an				ala sebel de ara		6 19 - 20 - 20 - 20 - 20 - 20 - 20 - 20 - 2
가슴이 있는 것은 것은 것은 것이 가지 않는 것은 것은 것은 것을 가지 않는 것을 가지 않는 것을 수 있다. 같은 것은								
Comment								
Description		가 있는 것은 가슴을 가 있다. 같은 것은						
7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	\$4,283,211.00 1.0000	\$1,848,235.00 0,4316	\$631,539.00 0.1474	\$336,354.00 0.0785	\$416,879.00 0.0973	\$54,047.00 0.0126	\$843,282.00 0.1969	\$152,875.00 0.0357
	1.0000	0.4530	0,1474	0.0765	0.03/3	0.0126	0.1303	0.0307
Labor Basis	Factor 16							
Comment			나는 전문한 전문과 전문한 문문은 문문한 문문	a fa a chuir an tar ann an tar an tar ann an tar an tar Chuir an tar ann an tar an t				988년 1월 2월 28일 1월 28일 2월 27일 2월 28일 2월 28일 2월
From IS, >=600 and < 602		\$80.510.00	\$42,669.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=610 and < 612		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=613 and < 618	요즘 가지 않는 것은 것을 가지 않는다. 4월 19일 : 1일	\$87,774.00	\$46,518.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >=620 and < 621		\$30,273.00	\$15,724.00	\$561.00	\$0.00	\$0.00	\$0.00	\$176.00
From IS, >=822 and < 823		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From IS, >≖624 and < 826 From IS, >=630 and < 634		\$240,346.00	\$124,839.00	\$4,455.00	\$0.00	\$0.00	\$0.00	\$1,398.00
From IS, >=840 and < 641	김 전화에 가지 않는 것을 통	\$91,683.00 \$22,757.00	\$47,621.00 \$12,061.00	\$1,699.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$534.00 \$0.00
From IS, >=642 and < 643		\$27,662.00	\$14,661.00	\$0.00	\$0.00	\$0.00	\$0.00	
From IS, >=650 and < 653			A 1.41AA 11AA	A4186	~~	Ψ <b>4</b> 6 <b>0</b> 0	~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~

Allocators Function Page: 1 of 2

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Line # Description	Total	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service
A	C	D	markers Enrollingen	in Farmer	G	A STATE OF A	ang an tanàn ang ang ang ang ang ang ang ang ang an	(1)的)。 (1)的) (1)的) (1)的) (1)的) (1)的) (1) (1) (1) (1) (1) (1) (1) (1
From IS, >=660 and < 666		\$57,830.00	\$10,436.00	\$69,146.00	\$393,660.00	\$6,918.00	\$0.00	\$23,618.00
From IS, >>670 and < 679		\$216,978.00	\$39,186.00	\$259,352.00	\$17,161.00	\$47,023.00	\$0.00	\$116,723.00
From IS. >=901 and < 904		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$503,691.00	\$4,400.00
From IS, >=905 and < 906		\$0.00	\$0.00	\$0.00	\$0,00	\$0,00	\$21,607.00	\$369.00
From IS, >=920 and < 921		\$413.041.00	\$141,062.00	\$75,125.00	\$93,116.00	\$12,058.00	\$188,433.00	\$34,165.00
From IS, >#932 and < 933	a da anti-anti-anti-anti-anti-anti-anti-anti-	\$29,013.00	\$9,909.00	\$5,277.00	\$6,541.00	\$847.00	\$13,236.00	\$2,400.00
Description	이가 이 가슴이 가는 것이 가슴. 같은 것이 같은 것이 가슴이 가슴. 같은 것이 같은 것이 가슴.						가지가 문제되었다. 1997년 - 1997년 - 1997년 - 1997년 1997년 - 1997년 - 1	
9 Factor 16 - Labor Basis	\$3,804,802.00	\$1,362,293.00	\$538,830.00	\$415,615.00	\$510,478.00	\$66,846.00	\$726,967.00	\$183,773.00
10 Factor 16 - Allocation Factor	1.0000	0.3580	0.1416	0.1092	0.1342	0.0176	0.1911	0.0483
UPIS Basis	Factor 17		일을 걸 때 같은 것이다.					
		1월 1994년 1997년 1997년 1997년 1997년 1997					양일 같은 것 같이 같이 같이 같이 같이 같이 같이 않는 것이 없다. 말한 것이 없는 것이 없는 것이 않는 것이 없는 것이 않이	
Comment		وجمعه المراجع ومرجا فالولي						
Description	** 40 007 FF7 00			999.0099.0099.0009.0099 <sup>10</sup> 0404.400.040.000	EO 000 007 00	C40 053 004 00	e4 cco 004 00	\$12,167,971.00
11 Factor 17 - UPIS Basis 12 Factor 17 - Allocation Factor	\$148,637,657.00 1.0000	364,296,843.00	\$26,490,098.00 0.1782	524,125,545.00 0.1623	\$8,939,887.00 0.0601	\$10,953,324.00 0.0737	0.0112	0.0819
12 Factor 17 - Allocation Factor	1.0000	0.4320	0.1784	0.1623	0.0601	0.0757	0.0112	0.0015
Rate Base Basis	Factor 18	an gan an a			teraiter hurden das			
			그 옷을 물고 있는 것					
Comment								
Description		i i se de la seconda de la compañía de la seconda de l Seconda de la seconda de la	한 일을 가 있는 것을 알 것을 했다.	옷 집 같은 것을 알 같이 없다.			말 같아요. 아이지 않는	
13 Factor 18 - Rate Base Basis	\$85,485,367.00	\$37,022,344.00	\$16,146,432.00	\$16,490,360.00	\$3,999,594.00	\$8,169,781.00	-\$4,778,580.00	\$8,435,436.00
14 Factor 18 - Allocation Factor	1.0000	0.4330	0.1889	0,1929	0.0468	0.0956	-0.0559	0.0987
		water the second of a			- The state of the	e de la companya de l	a providenci a sa anti a casta da sa anti-	
Total COS Basis	Factor 19							
Comment								
(>=600 and <679) or (>=900 and <933) or =403,000 or =403,900 or	ر این از این	\$10.565.871.64	\$3,863,570.40	\$3,094,580,25	\$1,726,881.42	\$1,461,515.59	\$1,495,420.94	\$1,563,299,33
=408,000 + Summary->Total Return on Rate Base + IS->Net Operating		\$10,500,071.04	\$0,000,010, <del>1</del> 0	40,004,000.20	¥1)120,001.42	¥1,401,010.00	V11-00, 12010 1	• 1,000,200,000
income +IS->Total Deferred Income Taxes								
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$4,681.00	\$1,662.00	\$1,285.00	\$780.00	\$577.00	\$810.00	\$645.00
				an a	Wegen Galer Titter Fr	agadah da se se se	Westler vet filler Be	이 안전 이 아이지 않는 것이 같아. 것
Description	1996년 11일 - 2013년 4일 1997년 - 11일 - 2013년 4일 1997년 - 11일 - 2013년 4일		a sector per a comp			eg de se commenze		
15 Factor 19 - Total COS Basis	\$23,760,799.57	\$10,561,290.64	\$3,861,908.40	\$3,093,295.25	\$1,726,101.42	\$1,460,938.59	\$1,494,610.94	\$1,562,654.33
16 Factor 19 - Allocation Factor	1.0000	0.4445	0.1625	0.1302	0.0726	0.0615	0.0629	0.0658
					the second s		and a state of the state of the	a la companya di sa
Total COS Basis w/o Fire	Factor 20			anna bail bhair Brithe bhailteacht		이가 있는 것이라. 이가 있다. 같은 것은 것은 것은 것이 있는 것이 있는 것이 있는 것이 있는 것이 없다. 것이 같은 것이 같이 있는 것이 같이 있는 것이 같이 있는 것이 없다. 같이 있는 것이 있는 것이 있는 것이 있는 것이 있 같이 같이 있는 것이 같이 있는 것이 같이 있는 것이 없는 것		
Comment			an an tha an tha she an that she and the she That is a she and the she a			가는 가운 것은 것은 것이 있다. 같은 것은 것이 같은 것이 있다.		다는 가지 말하는 것이 같아. 같은 것이 같은 것이 같아. 같은 것이 같은 것이 같이 같아.
		ta e teste e se terre e se esta e Referencia				· · · · · · · · · · · · · · · · · · ·		
Description 17 Factor 20 - Total COS Basis w/o Fire	647 700 004 00		67 000 740 40	E2 443 344 2E	\$0.00	V A CARENCE A CARDENSI EN AN	\$0.00	\$0.00
1. The second s second second se second second sec second second sec	\$17,789,224.29	\$10,726,266.64 0.6030		\$3,142,241.25 0.1766	0.0000	\$0.00 0.0000	0.0000	\$0.00 0.0000
18 Factor 20 - Allocation Factor	1.0000	0.0030	0.2204	0.1766	0.0000	0.0000	0.0000	0.0000

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Line # Description	Total	Base	Max Day	Max Hour	Meters	Billing and Services Collecting	Fire Protection - Private	Fire Protection - Public
<u>A</u> B	C	D	E Barris	F	<u> </u>	<u> </u>	a naje ostrost Januar (1995)	<u> </u>
Allocation of cost which vary with water consumed	Factor 6							n Sienne e
Factors are based on the pro forma test year average daily consumption for each customer dessification.							의 사람은 가장 가장 가장이다. 사람은 가장 가장 가장이다.	는 사람이 있는 것이 같이다. 이 사람이 있는 것이 같이 있는 것이 있는 것이 있는 것이 있는 것이 있
1 Factor 6 - Factor 2	1.0000	0.6536	0.3464				0.0000	0.0000
2 Factor 6 - Factor 2 %	0.9088							
3 Factor 6 - Factor 2 Weighted	1.0000	0.6852	0.3148				0.0000	0.0000
4 Factor 6 - Factor 3	1.0000	0.6246	0.3310				0.0142	0.0302
5 Factor 6 - Factor 3 %	0.0688						전 문화 같은 것은 것 같이 있었다.	다 친구가 다 다 다
6 Factor 6 - Factor 3 Weighted	0.0688	0,0471	0.0217	0.0000			0.0000	0.0000
7 Factor 6 - Factor 4	1.0000	0.2957		0.5361			0.0539	0.1143
8 Factor 6 - Factor 4%	0.0224		영상 방송 가지 않는다.					
9 Factor 6 - Factor 4 Weighted	0.0224	0.0066	0,0000	0,0120			0.0012	0.0026
10 Factor 6 - Allocation Factor	1.0000	0.6478	0.3365	0.0120	an the sector of	an i tradu ma na hafada ka	0.0012	0.0026
Allocation of cost which vary with water consumed	Factor 7	An sugar series and the	Szelecie estalek	antas de la statistica de	Gertenskaansk kan be		n and a grand an Parent	a magnesica tala t
Factors are based on the pro forms test year average daily consumption for each customer classification.								
11 Factor 7 - Factor 3	1,0000	0.6246	0.3310				0.0142	0.0302
12 Factor 7 - Factor 3 %	0.1966	0.0240	V.4310				vu reg	
13 Factor 7 - Factor 3 Weighted	0,1966	0,1228	0.0651	0.0000			0.0028	0.0059
14 Factor 7 - Factor 4	1.0000	0,2957	0.0001	0.6361			0.0539	0.005
15 Factor 7 - Factor 4 %	0.8034	~~~~~, ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		•.•••			<b>4</b> ,4443	₩• <b>•</b>
16 Factor 7 - Factor 4 Weighted	0.8034	0.2376	0.0000	0.4307			0.0433	0.0918
17 Factor 7 - Factor ?	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000 0.00		0.0000
18 Factor 7 - 7 %	0.0000		0.000	0,0000				
19 Factor 7 - ? Weighted	0.0000	0,0000	0.0000	0.0000			0.0000	0.0000
20 Factor 7 - Allocation Factor	1.0001	0,3604	0.0651	0.4307		물이 가지 않는 것 같은 방법이 있었다.	0.0461	0.0978

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Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight	na anna an an Arland State ann an Arland State State State ann an Arland State ann an State State (1997) an
A		, C	New York Scheduler, March 1997	가지는 것 같은 것 같이 같은 것 같이 같이 같이 같이 같이 같이 같이 같이 많이	and a straight <b>F</b> age straight		
	1 1990	1.48					
:	2 199 <b>1</b>	1.62					
:	3 1992	1.54					
	4 1993	1.37					
	5 1994	1.46					
	6 1995	1.55					
	7 1996	1.41					
:	8 1997	1.45					
	9 1998	1.47					
1	0 1999	1.67					
1		1.65					
1							
1							
1	4 2003	1.58					
1		1.65					
1	6 2005	1.54					
1	7 2006	1.58					
. 1	8 2007	1.60					
1	9 2008	1.47					
2	0 2009	1.50					
2							
- 2		1.63					
2	3 2012	1.64					
2		1.50					
2	5 2014	1.47			•		

	Maximum Rate o	
Number of Years Year	Day Ratio Day Ratio Weight (GD	)P) Weight

Factor 3A Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.					The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.53 and the average daily system sendout for 2014 of 15.188 MGD. The system demand for fire protection is 6,000 Gallons per minute for 3 hours. The demand from the largest individual district is considered appropriately representative for the new consolidated District
Average Day	1.00	0.6536	15,188,000	0.6246	i
Maximum Day Extra Capacity	0.53	0.3464	8,049,640	0.3310	-
	1.53	1.0000	23,237,640	0.9556	-
Fire Protection			<u>1,0</u> 80,000	0.0444	
			24,317,640	1.0000	A second

Factor 4A Allocation of Costs associated with the				g of the factors is based on the and of general and fire protection
acilities serving base and maximum hour extra capacity functions.			service. The general servic	bases for the potential demand of ce are the maximum hour ratio of tem demand for fire protection is
Average Hour	1.00	10,547	0.2957	
Maximum Hour Extra Capacity	· <b>1.81</b>	19,120.82	0.5361	
	2.81	29,668.04	0.8318	
Fire Protection		6,000	0.1682	

Factor 4 - District Table

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terio de la seconda de la seconda de la

방법을 모양하는 것을 한 것 같은 것은 것을 것 같아요. 귀엽이 있다.				이 같은 것은 것은 집에 가지 않는 것이 없다.	이 이는 것 같은 것이 없는 것은 것을 같은 것이.	승규는 사람이 있는 것은 것은 것은 것이 없다.	승규가 전에 가지 않는 것을 물질을 하는 것을 다 가지 않는 것을 받았다. 전쟁이는 것을 것을 수 없습니다.
Extra Cap Max Hour div	Extra Capacit				2.812876864 1.812876864		
District A	1M Gallon Capacity B		Gallons Capacity C		Percent. D		15000 GPM E
District 1 District 2	102.9634	수가 있다. 이 가지 가지 가장하는 사가가 되다. 	102,963,360 5,060,000		0.918628		L 13,77 67
District 3 Total	4.0605 112.0839		4,060,540 112,083,900		0.036228		54 14,99
Fire Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.							
		Tvpe of	입지 못 잘 많은 것 같은 것 같은 것 같은 것 같은 것 같이 많을 것 같이 없다. 집에	Restrictive			홍정 사가 다 알 옷 옷을 빼놓는 것이라. 그는 것이라는 것을 가지만 않는 것이다.
Description A	Fire Lines in Inches B	Type of Hydrant (Inches) C	Nozzel Sizes D	Restrictive Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor H
Description A	inches	Hydrant (Inches)	والمحادثة المتحوجين وحيثان المترجح والمتابعة	Diameters Squared	いっかが ちんらいがた こうかんたい 下 とういうしょうかられる	Demand	
Description A	inches	Hydrant (Inches)	والمحادثة المتحوجين وحيثان المترجح والمتابعة	Diameters Squared	いっかが ちんらいがた こうかんたい 下 とういうしょうかられる	Demand	
Description A	inches B	Hydrant (Inches)	والمحادثة المتحوجين وحيثان المترجح والمتابعة	Diameters Squared E	en e	Demand G	
Description A	inches B 2	Hydrant (Inches)	والمحادثة المتحوجين وحيثان المترجح والمتابعة	Diameters Squared E 4.00 9.00 16.00	F 19 0 125	Demand G 76 0 2000	
Description A	inches B 2 3 4 6	Hydrant (Inches)	والمحادثة المتحوجين وحيثان المترجح والمتابعة	Diameters Squared E 4.00 9.00 16.00 36.00	F 19 0 125 266	Demand G 76 0 2000 9576	
Description A	inches B 2 3 4 6 8	Hydrant (Inches)	والمحادثة المتحوجين وحيثان المترجح والمتابعة	Diameters Squared E 4.00 9.00 16.00 36.00 64.00	F 19 0 125 266 170	Demand G 76 0 2000 9576 10880	
Description A	inches B 2 3 4 6 8 10	Hydrant (Inches)	والمحادثة المتحوجين وحيثان المترجح والمتابعة	Diameters Squared <u>E</u> 4.00 9.00 16.00 36.00 64.00 100.00	F 19 0 125 266 170 9	Demand G 76 0 2000 9576 10880 900	
Description A	inches B 2 3 4 6 8 10 12	Hydrant (Inches)	والمحادثة المتحوجين وحيثان المترجح والمتابعة	Diameters Squared E 4.00 9.00 16.00 36.00 64.00 100.00 144.00	F 19 0 125 266 170 9 5	Demand G 76 0 2000 9576 10880 900 720	
Description	inches B 2 3 4 6 8 10	Hydrant (Inches)	والمحادثة المتحوجين وحيثان المترجح والمتابعة	Diameters Squared <u>E</u> 4.00 9.00 16.00 36.00 64.00 100.00	F 19 0 125 266 170 9	Demand G 76 0 2000 9576 10880 900	

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그는 그 집안에 집에서 가지 않는 것이 것 같은 것을 것 같아요. 것 같아?	a second a second second	そうかん かうかく たいしゃかん しゅうかいろうしょ	4,060,540 Gal				
ire Protection Weight =		6,000 GPM X	and the second se	3	Hours =	0.2660	
apacity required for a 3 hour demand f fire flow, as related to total storage apacity.						capacity	
actor 5A Ilocation of costs associated with torage facilities. The weighting of the actors is based on the ratio of the						ratio of t demand	phing of the factors is based on the he capacity required for a 3 hour of fire flow, as related to total storag
otal Fire Protection	n an den den de parte. T				3,554	77,836	1.00
otal Public Fire Protection					2,930	52,889	0.67
	5	2 1/2 4 1/2	2 1	25.00	6	150	
	5 1/4	2 1/2 0	1 0	6.25	495	3,094	
	4 3/4	2 1/2 4 1/2	1 1	22.56	158	3,565	
	_	0	0				
	4 1/2	4 1/2 2 1/2	1	6.25	300	1,875	
	5 1/4	4 1/2 2 1/2	1 2	27.56	587	16,179	
ublic Fire Protection	4 1/2	2 1/2	2	20.25	1,384	28,026	

Description A

1.00	35.55	0.2609	
1.81	64.45	0.4731	
2.81	100.00 March 100.00	e en	
		ratio of the capacity required	for a 3 hour
Horsepower of Pumps B 5,880	Weight C 0.9088		
•	0.0688		
145	0.0224		
6470 6470	1.0000	te delever te l'and a product a strategie de la seconda de seconda de la seconda de la seconda de la seconda d	n an the set of the set
	1.81 2.81 Horsepower of Pumps B 5,880 445 145	1.81       64.45         2.81       100.00         Weight         B       C         5,880       0.9088         445       0.0688         145       0.0224	1.81         64.45         0.4731           2.81         100.00

A	<u> </u>	en de la companya de	1998 (M. 1997)
Transmission Mains	593,460	0.1835	
Distribution Mains	2,639,835	0.8165	
Total	3,233,295		69000

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#### Missouri Amorican Wator Company Case Numbor WR-2015-0301 District #1 Tost Year Ending 12-31-2014 Motors

	.5/8" Dollar	Rosid	ential	Comm Number of	orcial	Indust Number of	riai .	Other Publi Number of	c Authority	Sales for Number of	200 ( 1 ( 1 ( 1 ( 1 ( 1 ( 1 ( 1 ( 1 ( 1 (	Private Fire I Number of	rotection	Public Fire	Protection	Number of	
Meter Size	Equivalent	Number of Meters	Weighting	Motors	Weighting	351	Weighting	Meters	Weighting		Weighting	Sector Sector Sector Sector	Weighting	theory www.combac.com	Weighting	CONTRACTOR STATES	Weighting
(1)	(2)	(3)	(4)=(2) x (3)	(5)	(6)=(2) x (5)	(7) (F)	8)=(2) x (7)	(9) ····	(10)=(2) x (9)	<u>(11)</u>	12)=(2) × (11	< (13) (13)	<u>(14) (14)</u>	(15)	(16)	(17)	(18)
													0.00			005 457 00	
5/8	1.0	326,045.00	,	,	8,827.00	8,00	8.00	277.00	277.00	0.00	0.00	0.00	0.00	0.00	0.00	335,157.00	335,157.00
3/4	1.3	21,907.00	28,479.10	2,932.00	3,811.60	0.00	0.00	169.00	219.70	0,00	0.00	0.00	0.00	0.00	0.00	25,008.00	32,510.40
1	1.7	7,838.00	13,324.60	2,480.00	4,216.00	7.00	11.90	217.00	368.90	0.00	0.00	0.00	0.00	0.00	0.00	10,542.00	17,921.40
1-1/2	3.5	432.00	1,512.00	1,127.00	3,944.50	7.00	24.50	111.00	388.50	0.00	0.00	0.00	0.00	0.00	0.00	1,677.00	5,869.50
2	4.3	1,008.00	4,334.40	3,129.00	13,454,70	34.00	146.20	356.00	1,530.80	4.00	17.20	0.00	0.00	0.00	0.00	4,531.00	19,483.30
3	19.0	19.00	361.00	255,00	4,845.00	36.00	684.00	65.00	1,235.00	1.00	19,00	0.00	0.00	0.00	0.00	376.00	7,144.00
4	29.3	19.00	556.70	175.00	5,127.50	44,00	1,289.20	38.00	1,113.40	1,000.00	29,300.00	0.00	0.00	0.00	0.00	1,276.00	37,386.80
6	48.4	23.00	1,113.20	151.00	7,308.40	34.00	1,645.60	34.00	1,645.60	1.00	48,40	0.00	0.00	0.00	0.00	243.00	11,761.20
8	112.9	28.00	3,161.20	197.00	22,241.30	30.00	3,387.00	14.00	1,580.60	0,00	0.00	0.00	0.00	0.00	0.00	269.00	30,370.10
10	145.0	2.00	290.00	\$5.00	7,975.00	0.00	0.00	3,00	435.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	8,700.00
12	215.0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total "Boot of	10000000000000000000000000000000000000	357,321.00	379,177,20	19,328.00	81,751.00	200.00	7,196.40	1,284.00	8,794.50	1,006.00	29,384.60	∞••≈?≈≈ <b>?0.00</b> ∞	0.00	840-8445-81 <b>0,00</b> 4	0.00	379,139.00	506,303.70

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Service Size (1)	3/4" Dollar Equivalent (2)	Reside Number of Services (3)		Comm Number of Service# (5)			trial Weighting (8)=(2) x (7)	Number of Services	ic Authority Weighting (10)=(2) x (9)	Sales fo Number of Services (11)	Resale Weighting 12)=(2) x (11	Private Fire Number of Services (13)	Protection Weighting (14)	Public Fire F Number of Services (15)	Protection Weighting (16)	Tot Number of Services (17)	tal Weighting (18)
3/4	1.00	347,952.00	347,952.00	11,759.00	11,759.00	8.00	8.00	446.00	446.00	0.00	0.00	0.00	0.00	0.00	0.00	360,165.00	360,165.00
1	1.17	7,838.00	9,170.46	2,480.00	2,901.60	7.00	8.19	217.00	253.89	0.00	0.00	0.00	0.00	0.00	0.00	10,542.00	12,334.14
1-1/2	1.58	432.00	682,56	1,127.00	1,780.66	7,00	11.06	111.00	175.38	0.00	0.00	0.00	0.00	0.00	0.00	1,677.00	2,649.66
2	2.04	1,008.00	2,056.32	3,129.00	6,383.16	34.00	69.36	356.00	726.24	4,00	8.16	126.00	257.04	0.00	0.00	4,657.00	9,500.28
3	2.73	19.00	51.87	255.00	696,15	36.00	98.28	65.00	177,45	1.00	2,73	1,00	2.73	0.00	0,00	377.00	1,029.21
4	2.88	19.00	54.72	175.00	504.00	44.00	126.72	38.00	109.44	1,000.00	2,880.00	595.00	1,713.60	0,00	0.00	1,871.00	5,388,48
6	4.24	23.00	97,52	151.00	640.24	34.00	144.16	34.00	144,16	1.00	4.24	2,386.00	10,116.64	0.00	0.00	2,629.00	11,146.96
8	6.98	28.00	195.44	197.00	1,375.06	30.00	209.40	14.00	97.72	0.00	0.00	1,424.00	9,939.52	0.00	0.00	1,693.00	11,817.14
10	9.50	2.00	19.00	55.00	522.50	0.00	0.00	3.00	28.50	0.00	0.00	61.00	579,50	0.00	0.00	121,00	1,149.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78.00	948.48	0.00	0.00	78.00	948.48
Total	11/2010-01-01-01-01-01-01-01-00-00-00-00-00-	357,321.00	360,279.89	19,328.00	26,562,37	200.00	675.17		2,158.78	1,006.00	2,895,13	4,571.00	23,557.51	0.00	********* <b>0.00</b>	383,810.00	416,128.85

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and the second s	5/8"	Resid	ontial	Comm	orcial	indus	trial and the second	Other Publi	c Authority	Sales fo	r Resale	Private Fire F	rotection	Public Fire	Protection	Tot	
Motor	Dollar	Number of		Number of		Number of	a strange	Number of		Number of		Number of		Number of	激励感激	Number of	
Size	Equivalent	Moters	Weighting	Meters	Weighting	Meters	Weighting	Motors	Weighting	Motors	Weighting	Meters	Weighting		Weighting	Neters	Weighting
(1) <sup>200</sup>	(2)	(3)	(4)=(2) x (3)	(5) <sup>(33)</sup>	(6)=(2) × (6)	(7)	(8)=(2) x (7)	(9)	(10)=(2) x (9)	(11)	12)=(2) x (11	(13)	(14)	(15)	(18)	(17)	(18)
5/8	1.0	31,447.00	31,447.00	2,054.00	2,054.00	54.00	54.00	115.00	115.00	1.00	1.00	0.00	0,00	0.00	0,00	33,671.00	33,671.00
3/4	1.3	1,565.00	2,034.50	154.00	200.20	5.00	6.50	15.00	19.50	0.00	0.00	0.00	0.00	0.00	0.00	1,739.00	2,260,70
1	1.7	1,177.00	2,000.90	538.00	914.60	17.00	28.90	42.00	71.40	1.00	1.70	0.00	0.00	0.00	0.00	1,775.00	3,017.50
1-1/2	3.5	19.00	66.50	125.00	437.50	2.00	7.00	25.00	87,50	0.00	0.00	0.00	0.00	0.00	0.00	171.00	598.50
2	4.3	19.00	81.70	453.00	1,947,90	60.00	258.00	103.00	442.90	14.00	60.20	0.00	0.00	0.00	0.00	649.00	2,790.70
3	19.0	1.00	19.00	28,00	532,00	6.00	114.00	4.00	76.00	3.00	57,00	0.00	0.00	0,00	0.00	42.00	798.00
4	29.3	0,00	0.00	16.00	468.80	13.00	380,90	7.00	205,10	9.00	263.70	0.00	0.00	0.00	0.00	45.00	1,318.50
6	48.4	0.00	0,00	7.00	338,80	7.00	338.80	2.00	96.80	5.00	242.00	0.00	0.00	0.00	0.00	21.00	1,016.40
8	112.9	0.00	0.00	2.00	225.80	6.00	677.40	1.00	112.90	0.00	0.00	0.00	0.00	0.00	0.00	9.00	1,016.10
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
Total		34,228.00	35,649.60	3,377.00	7,119.60	170.00	1,865.50	314.00	1,227.10	33.00	625.60	0.00	0.00	0.00	0.00	38,122.00	46,487.40

Service Size (1)	3/4" Dollar Equivalent (2)	Resid Number of Services (3)	Weighting (4)=(2) x (3)	Comm Number of Services (5)	Weighting (6)=(2) x (5)	indu Number of Services (7)	strial Weighting (8)=(2) x (7)	Number of Services	lc Authority Weighting (10)=(2) x (9)	Number of Services	Weighting	Private Fire Number of Services (13)	Protection Weighting (14)	Public Fire Number of Services (15)	Protection Weighting (16)	Tot Number of Servicos (17)	al Weighting (18)
3/4	1.00	33,012.00	33,012.00	2,208.00	2,208.00	59,00	59.00	130.00	130.00	1.00	1.00	0.00	0.00	0.00	0.00	35,410.00	35,410.00
1	1.17	1,177.00	1,377.09	538.00	629.46	17.00	19.89	42.00	49.14	1.00	1.17	0.00	0.00	0.00	0.00	1,775.00	2,076.75
1-1/2	1.58	19.00	30.02	125.00	197.50	2.00	3.16	25.00	39.50	0.00	0.00	0.00	0.00	0.00	0.00	171.00	270.18
2	2.04	19.00	38.76	453.00	924.12	60.00	122.40	103.00	210,12	14.00	28.56	21.00	42.84	0.00	0.00	670,00	1,366.80
3	2.73	1.00	2.73	28.00	76,44	6.00	16.38	4.00	10.92	3.00	8.19	2.00	5.46	0.00	0.00	44.00	120.12
4	2.88	0.00	0.00	16.00	46.08	13.00	37,44	7.00	20,16	9.00	25.92	108.00	311.04	0.00	0.00	153.00	440.64
6	4.24	0.00	0.00	7.00	29.68	7.00	29.68	2.00	8.48	5.00	21.20	225.00	954.00	0.00	0.00	246.00	1,043.04
8	6.98	0.00	0.00	2.00	13.96	6.00	41.88	1.00	6.98	0.00	0.00	121.00	844.58	0.00	0.00	130.00	907.40
10	9.50	0.00	0,00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00	228.00	0.00	0.00	24.00	228.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	133.76	0.00	0.00	11.00	133,76
Total analysis	San an a	34,228.00	34,460.60	ంటి <b>3,377.00</b>	4,125.24	170.00	329,83	314.00	475.30	33.00	86.04	512.00	2,519.68	0.00	0.00	38,634,00	41,996.69

Missouri American Water Company Caso Number WR-2015-0301 District 3 Test Year Ending 12-31-2014 Meters

Moto	5/8" Dollar	Resid Number of	Section of the Section of the	Comm Number of	Construction of the post of the	indus Number of	trial	Other Publi	ic Authority	Sales fo Number of	r Rosalo	Private Fire P Number of	Protection	Public Fire I Number of	Protection	Number of	
Size	e Equivalent	Meters	Weighting (4)=(2) x (3)	Metors	Weighting (6)=(2) x (5)	Meters	Weighting (8)≖(2) x (7)	Meters	Weighting (10)≖(2) x (9)	Motors	Weighting (12)=(2) x (11	Motors	Weighting (14)	Meters (15)	Weighting (16)	Meters (17)	Weighting (18)
		10)	(*/-(*/.*.)*/.		(0) $(1)$ $(0)$		101-141 A (77		$(0) - (2) \times (0)$	And a	(12)-(2) ~ (11)		·····				
5/8	3 1.0	28,993,00	28,993.00	2,276.00	2,276.00	32.00	32.00	146.00	146.00	0.00	0.00	0,00	0.00	0.00	0.00	31,447.00	31,447.00
3/4	1.3	1,622.00	2,108.60	195.00	253.50	1.00	1.30	1.00	1,30	0.00	0.00	0.00	0.00	0.00	0.00	1,819.00	2,364.70
1	1.7	2,440.00	4,148.00	735.00	1,249.50	14.00	23.80	50,00	85.00	1.00	1.70	0.00	0.00	0.00	0.00	3,240.00	5,508.00
1-1/	2 3.5	4,00	14.00	53.00	185.50	0,00	0.00	5.00	17,50	0,00	0.00	0.00	0.00	0.00	0.00	62,00	217.00
2	4.3	45.00	193.50	696.00	2,992.80	35,00	150.50	57.00	245.10	7.00	30.10	0.00	0.00	0.00	0.00	840.00	3,612.00
3	19.0	0.00	0.00	9.00	171.00	6.00	114.00	41.00	779,00	0.00	0.00	0.00	0.00	0.00	0.00	56.00	1,064.00
4	29.3	0.00	0,00	39.00	1,142.70	13.00	380,90	13.00	380.90	1.00	29.30	0.00	0.00	0.00	0.00	66.00	1,933.80
6	48.4	0.00	0.00	16.00	774.40	9.00	435.60	2.00	96.80	0.00	0.00	0.00	0.00	0.00	0.00	27.00	1,306.80
8	112.9	0.00	0.00	3.00	338.70	1.00	112.90	20.00	2,258.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00	2,709.60
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0,00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
Total	aprovanski kanalistera po	33,104.00	35,457.10	4,022.00	9,384,10	·*************************************	1,251.00	335.00	4,009.60	No. 19.00	See 61.10	0.00	0.00	0.00	0.00	37,581.00	50,162.90

Service Size (1)	3/4" Dollar Equivalent (2)	Resid Number of Services (3)	ential Woighting (4)¤(2) x (3)	Comm Number of Services (5)	Weighting (6)=(2) x (5)	Number of Services	strial Weighting (8)=(2) x (7)	Other Publi Number of Services (9)		Number of Services	r Resale Weighting (12)≖(2) x (11	Private Fire Number of Services (13)	Protection Weighting (14)	Public Fire Number of Services (15)	Protection Weighting (16)	Tol Number of Services (17)	tal Weighting (18)
3/4	1.00	30,615.00	30,615.00	2,471.00	2,471.00	33.00	33.00	147.00	147.00	0.00	0.00	0.00	0.00	0.00	0.00	33,266.00	33,266.00
1	· 1.17	2,440.00	2,854.80	735.00	859.95	14.00	16.38	50.00	58.50	1.00	1.17	0.00	0.00	0.00	0.00	3,240.00	3,790.80
1-1/2	1.58	4.00	6.32	53.00	83.74	0.00	0.00	5.00	7.90	0.00	0.00	0.00	0,00	0.00	0.00	62.00	97.96
2	2.04	45.00	91.80	696.00	1,419.84	35.00	71.40	57.00	116.28	7.00	14.28	19.00	38.76	0.00	0.00	859.00	1,752.36
3	2.73	0.00	0.00	9.00	24.57	6.00	16.38	41.00	111.93	0.00	0.00	0.00	0.00	0.00	0.00	56.00	152.88
4	2.88	0.00	0.00	39.00	112.32	13.00	37.44	13.00	37.44	1.00	2.88	125.00	360.00	0.00	0.00	191.00	550,08
6	4.24	0.00	0.00	16.00	67.84	9.00	38.16	2.00	8.48	0.00	0.00	266,00	1,127.84	0.00	0.00	293.00	1,242.32
8	6.98	0.00	0.00	3.00	20.94	1.00	6.98	20.00	139.60	0.00	0.00	170.00	1,186.60	0.00	0.00	194.00	1,354.12
10	9.50	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	9.00	85.50	0.00	0.00	9.00	85.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	60.80	0.00	0.00	5.00	60.80
Total servers	en fan it fan te ferste skriefter fan sjoer	33,104.00	33,567,92	4,022.00	5,060.20		219.74	1 	627.13		stablishing <b>18.33</b>	594.00	2,859.50	0.00	xee(control d) 0.00	38,175.00	42,352.82

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# Customer Charge

		Re	esidenti	al Monthly	/		1	Resid	lential Quarte	erly			Sale	for Resale	
Meter Size	Curr	ent Rate	Propos	ed Rate	% Change	Cur	rent Rate	Prop	oosed Rate	% Change	Cur	rent Rate	Pro	oosed Rate	% Change
5/8"	\$	14.97	\$	11.06	-26.12%	\$	21.13	\$	17.27	-18.27%		-	\$	11.06	
3/4"	\$	16.11	\$	11.68	-27.50%	\$	26.16	\$	19.11	-26.95%		-	\$	11.68	
1"	\$	19.79	\$	12.68	-35.93%	\$	36.29	\$	22.11	-39.07%		-	\$	12.68	
1 1/2"	\$	27.92	\$	16.80	-39.83%	\$	61.49	\$	34.50	-43.89%		-	\$	16.80	
2"	\$	38.50	\$	18.93	-50.83%	\$	91.73	\$	40.87	-55.45%	\$	63.56	\$	18.93	-70.22%
3"	\$	64.87	\$	49.85	-23.15%	\$	172.50	\$	133.63	-22.53%	\$	113.59	\$	49.85	-56.11%
4"	\$	95.12	\$	71.16	-25.19%	\$	263.32	\$	197.57	-24.97%	\$	118.51	\$	71.16	-39.95%
6"	\$	179.24	\$	111.82	-37.61%	\$	515.59	\$	319.55	-38.02%	\$	363.75	\$	111.82	-69.26%
8"	\$	280.14	\$	247.18	-11.77%	\$	818.32	\$	725.62	-11.33%		-	\$	247.18	
10"	\$	414.69	\$	315.76	-23.86%	\$	1,221.94	\$	931.36	-23.78%		-	\$	315.76	
12"		-	\$	462.33			-	\$	1,371.07			-	\$	462.33	

		Co	mmer	cial Monthl	Y .		(	Comr	nercial Quart	erly		Oth	er Pul	olic Authorit	y
Meter Size	Curr	ent Rate	Propo	osed Rate	% Change	Cur	rent Rate	Prop	oosed Rate	% Change	Curi	rent Rate	Prop	osed Rate	% Change
5/8"	\$	15.82	\$	11.06	-30.09%	\$	21.14	\$	17.27	-18.31%	\$	15.68	\$	11.06	-29.46%
3/4"	\$	16.40	\$	11.68	-28.78%	\$	26.33	\$	19.11	-27.42%	\$	17.08	\$	11.68	-31.62%
1"	\$	21.94	\$	12.68	-42.21%	\$	36.40	\$	22.11	-39.26%	\$	22.49	\$	12.68	-43.62%
1 1/2"	\$	28.80	\$	16.80	-41.67%	\$	61.49	\$	34.50	-43.89%	\$	30.44	\$	16.80	-44.81%
2"	\$	41.03	\$	18.93	-53.86%	\$	91.74	\$	40.87	-55.45%	\$	44.77	\$	18.93	-57.72%
3"	\$	65.64	\$	49.85	-24.06%	\$	172.50	\$	133.63	-22.53%	\$	70.52	\$	49.85	-29.31%
4"	\$	95.17	\$	71.16	-25.23%	\$	263.32	\$	197.57	-24.97%	\$	95.35	\$	71.16	-25.37%
6"	\$	183.03	\$	111.82	-38.91%	\$	515.59	\$	319.55	-38.02%	\$	179.24	\$	111.82	-37.61%
8"	\$	280.14	\$	247.18	-11.77%	\$	818.32	\$	725.62	-11.33%	\$	280.14	\$	247.18	-11.77%
10"	\$	414.69	\$	315.76	-23.86%	\$	1,221.93	\$	931.36	-23.78%	\$	414.69	\$	315.76	-23.86%
12"		-	\$	462.33			-	\$	1,371.07				\$	462.33	

Schedule 6-1

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# **Customer Charge**

			Inc	dustrial				F	ire		
Meter Size	Curr	ent Rate	Prop	osed Rate	% Change	Meter Size	Curr	ent Rate	Prop	osed Rate	% Change
5/8"	\$	15.30	\$	11.06	-27.71%	2"	\$	238.68	\$	55.49	-76.75%
3/4"	\$	14.69	\$	11.68	-20.49%	3"	\$	409.92	\$	95.29	-76.75%
1"	\$	21.69	\$	12.68	-41.54%	4"	\$	650.16	\$	151.14	-76.75%
1 1/2"	\$	21.80	\$	16.80	-22.94%	6"	\$	1,333.80	\$	310.07	-76.75%
2"	\$	25.41	\$	18.93	-25.50%	8"	\$	2,295.24	\$	533.57	-76.75%
3"	\$	39.35	\$	49.85	26.68%	10"	\$	3,527.88	\$	820.12	-76.75%
4"	\$	66.78	\$	71.16	6.56%	12"	\$	5,030.16	\$	1,169.35	-76.75%
6"	\$	95.83	\$	111.82	16.69%	20"	\$	-	\$	-	
8"	\$	175.08	\$	247.18	41.18%	Private	\$	1,664.52	\$	386.95	-76.75%
10"	\$	457.89	\$	315.76	-31.04%						
12"	\$	÷	\$	462.33	#DIV/0!		1				

Commodity Charge

			Re	esidential				C	Commercia				Sale f	or Resale	
C	urrent	t	Prop	osed	% Change	Cur	rrent	Prop	osed	% Change	Curr	ent	Propo	osed	% Change
[	\$	3.5010	\$	4.1710	19.14%	\$	3.5296	\$	3.5275	-0.06%	\$	1.3104	\$	1.8242	39.21%

	Oti	her P	ublic Auth	ority				Industrial		
Current		Prop	osed	% Change	Cur	rent	Prop	osed	% Change	
\$	3.8487	\$	3.5053	-8.92%	\$	1.8198	\$	1.8852		3.59%

Schedule 6-2

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# Customer Charge

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	-		Res	sidential					Commercial				Sale f	or Resale	
Meter Size	Curre	ent Rate	Prop	osed Rate	% Change	Cur	rent Rate	Pro	posed Rate	% Change	Curr	rent Rate	Prop	osed Rate	% Change
5/8"	\$	11.53	\$	10.57	-8.33%	\$	11.58	\$	10.57	-8.72%	\$	22.06	\$	10.57	-52.09%
3/4"	\$	13.63	\$	11.53	-15.41%	\$	13.63	\$	11.53	-15.41%	\$		\$	11.53	
1"	\$	23.13	\$	13.29	-42.54%	\$	21.16	\$	13.29	-37.19%	\$	19.32	\$	13.29	-31.21%
1 1/2"	\$	43.18	\$	20.21	-53.20%	\$	38.70	\$	20.21	-47.78%	\$	-	\$	20.21	
2"	\$	56.76	\$	24.06	-57.61%	\$	55.48	\$	24.06	-56.63%	\$	57.04	\$	24.06	-57.82%
3"	\$	90.69	\$	73.17	-19.32%	\$	108.22	\$	73.17	-32.39%	\$	131.60	\$	73.17	-44.409
4"	\$	-	\$	106.66		\$	164.40	\$	106.66	-35.12%	\$	155.14	\$	106.66	-31.259
6"	\$	_	\$	171.77	1	\$	365.30	\$	171.77	-52.98%	\$	290.40	\$	171.77	-40.85%
8"	\$	_	\$	386.48		\$	669.94	\$	386.48	-42.31%	\$	-	\$	386.48	
10"	\$	-	\$	496.55		\$		\$	496.55		\$	-	\$	496.55	
12"	\$	-	\$	728.70		\$		\$	728.70			-	\$	728.70	

		Oth	ner Pu	Iblic Authori	ty				Industrial	
Meter Size	Curre	ent Rate	Prop	osed Rate	% Change	Curi	rent Rate	Prop	oosed Rate	% Change
5/8"	\$	12.41	\$	10.57	-14.83%	\$	11.27	\$	10.57	-6.21%
3/4"	\$	13.63	\$	11.53	-15.41%	\$	13.63	\$	11.53	-15.41%
1"	\$	19.94	\$	13.29	-33.35%	\$	19.32	\$	13.29	-31.21%
1 1/2"	\$	38.46	\$	20.21	-47.45%	\$	33.61	\$	20.21	-39.87%
2"	\$	53.00	\$	24.06	-54.60%	\$	52.26	\$	24.06	-53.96%
3"	\$	100.92	\$	73.17	-27.50%	\$	90.69	\$	73.17	-19.32%
4"	\$	147.73	\$	106.66	-27.80%	\$	147.73	\$	106.66	-27.80%
6"	\$	355.96	\$	171.77	-51.74%	\$	309.13	\$	171.77	-44.43%
8"	\$	461.59	\$	386.48	-16.27%	\$	461.59	\$	386.48	-16.27%
10"			\$	496.55		\$	-	\$	496.55	
12"			\$	728.70		\$		\$	728.70	

Schedule 6-3

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# Customer Charge

		Fir	e		
Meter Size	Cur	rent Rate	Prop	osed Rate	% Change
2"	\$	238.68	\$	93.30	-60.91%
3"	\$	409.92	\$	160.25	-60.91%
4"	\$	650.16	\$	254.16	-60.91%
6"	\$	1,333.80	\$	521.41	-60.91%
8"	\$	2,295.24	\$	897.25	-60.91%
10"	\$	3,527.88	\$	1,379.11	-60.91%
12"	\$	5,030.16	\$	1,966.38	-60.91%
20"		-	\$	-	-
Private	\$	1,664.52	\$	650.69	-60.91%

# Commodity Charge

		Re	sidential				Co	mmercia	ıl			lno	dustrial	
Curre	nt	Prop	osed	% Change	Cur	rrent	Propo	sed	% Change	Current		Prop	osed	% Change
\$	5.5827	\$	3.2942	-40.99%	\$	4.0929	\$	2.7616	-32.53%	\$	0.7214	\$	1.5481	114.60%

	Otl	ner P	ublic Auth	ority			Şa	ale for Resa	le
Current	t	Prop	osed	% Change	Cui	rrent	Prop	oosed	% Change
\$	4.1766	\$	2.7530	-34.09%	\$	2.9439	\$	1.6783	-42.99%

Schedule 6-4

# Customer Charge

			Res	idential					Commercial				Sale f	or Resale	
Meter Size	Curre	ent Rate	Prop	osed Rate	% Change	Curi	rent Rate	Pro	posed Rate	% Change	Curi	rent Rate	Prop	osed Rate	% Change
5/8"	\$	16.80	\$	9.32	-44.52%	\$	16.81	\$	9.32	-44.56%	\$	-	\$	9.32	
3/4"	\$	9.83	\$	10.19	3.66%	\$	8.56	\$	10.19	19.04%	\$	-	\$	10.19	
1"	\$	33.48	\$	11.87	-64.55%	\$	31.36	\$	11.87	-62.15%	\$	33.61	\$	11.87	-64.68%
1 1/2"	\$	58.45	\$	18.34	-68.62%	\$	49.10	\$	18.34	-62.65%	\$	-	\$	18.34	
2"	\$	83.58	\$	22.07	-73.59%	\$	74.25	\$	22.07	-70.28%	\$	402.17	\$	22.07	-94.51%
3"	\$	-	\$	66.79		\$	93.93	\$	66.79	-28.89%	\$	-	\$	66.79	
4"	\$		\$	97.12		\$	198.23	\$	97.12	-51.01%	\$	162.57	\$	97.12	-40.269
6"	\$	-	\$	156.65		\$	384.52	\$	156.65	-59.26%	\$	-	\$	156.65	
8"	\$	-	\$	352.02		\$	508.92	\$	352.02	-30.83%	\$	-	\$	352.02	
10"	\$	-	\$	452.79		\$		\$	452.79		\$	-	\$	452.79	
12"	\$	-	\$	663.87		\$	-	\$	663.87		\$	-	\$	663.87	1

		Oth	ner Pul	blic Authori <sup>,</sup>	ty				Industrial	
Meter Size	Curr	ent Rate	Propo	osed Rate	% Change	Curi	rent Rate	Prop	osed Rate	% Change
5/8"	\$	14.29	\$	9.32	-34.78%	\$	18.53	\$	9.32	-49.70%
3/4"	\$	15.02	\$	10.19	-32.16%	\$	23.70	\$	10.19	-57.00%
1"	\$	31.89	\$	11.87	-62.78%	\$	29.21	\$	11.87	-59.36%
1 1/2"	\$	41.27	\$	18.34	-55.56%	\$		\$	18.34	
2"	\$	88.24	\$	22.07	-74.99%	\$	86.78	\$	22.07	-74.57%
3"	\$	55.84	\$	66.79	19.61%	\$	55.84	\$	66.79	, 19.61%
4"	\$	196.47	\$	97.12	-50.57%	\$	24.81	\$	97.12	291.46%
6"	\$	506.46	\$	156.65	-69.07%	\$	428.91	\$	156.65	-63.48%
8"	\$	290.58	\$	352.02	21.14%	\$	802.64	\$	352.02	-56.14%
10"	\$		\$	452.79		\$	-	\$	452.79	
12"	\$	-	\$	663.87		\$	_	\$	663.87	

Schedule 6-5

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# Customer Charge

		Fir	e		
Meter Size	Cur	rent Rate	Prop	osed Rate	% Change
2"	\$	238.68	\$	126.58	-46.97%
3"	\$	409.92	\$	217.40	-46.97%
4"	\$	650.16	\$	344.81	-46.97%
6"	\$	1,333.80	\$	707.38	-46.97%
8"	\$	1,195.24	\$	1,217.27	1.84%
10"	\$	3,527.88	\$	1,871.00	-46.97%
12"	\$	5,030.16	\$	2,667.73	-46.97%
20"		0.00%		-	-
Private	\$	1,664.52	\$	882.77	-46.97%

# Commodity Charge

		R	esidential				C	ommercia	1				Inc	lustrial		
Cu	rrent	Pro	posed	% Change	Cur	rent	Prop	osed	% Chang	e	Current		Propo	osed	% Change	
\$	3.9671	\$	4.5827	15.52%	\$	3.2761	\$	3.9320		20.02%	\$	2.0507	\$	2.7830	-26	5.31%

	Ot	ner P	ublic Auth	ority			S	ale for Resa	ale	
Curre	ent	Prop	posed	% Change	Cui	rent	Pro	posed	% Chang	e
\$	3.2035	\$	3.9370	22.90%	\$	2.3878	\$	2.8184		18.03%

Schedule 6-6

# Missouri-American Water Company

# Sewer Rate Making Income Statement-District 1 Arnold

## Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 3,721,581
2	Other Operating Revenues *	\$ 108
3	Total Operating Revenues	\$ 3,721,689

4 \* See "Revenues - Current Rates" for Details

#### **Cost of Service** Item Amount **Operating Expense-Collection** \$ 47 1 **Operating Expense-Collection Maintenance** \$ 9 2 **Operating Expense-Pumping Operations** \$ 3 Operating Expense-Pumping Maintenance \$ 7 4 Water treatment expense - oper & mtce 1,005,227 9 \$ Operating Expense-Treatment & Disp Oper \$ 90 5 **Operating Expense-Treatment & Disp Maint** \$ 9 6 **Customer Accounts** \$ 86,679 7 Administration & General - Expenses \$ 443,665 8 Depreciation Expense 410,356 \$ 9 10 Amortization Expense 2,416 \$ <u>62,0</u>06 11 Other Operating Expense \$ 12 Sub-Total Operating Expenses 2,010,511 \$ 13 Income Taxes \$ 633,974 14 Deferred Income Taxes \$ (157,530) 15 Additional Current Tax Required (103,053) \$ 16 Sub-Total Taxes \$ 373,391 17 Return on Rate Base \$ 1,062,741 **Total Cost of Service** \$ 3,446,643 18 19 Staff's Recommended Revenue Increase \$ (275,046)

			nts and Custor		- <u> </u>		·····
	<u> </u>	Ret	ail Customers			<del>,</del>	
x.	Non-Metered	Metered	Total				Annual
Customer Type	Customers	Customers	Customers		Rate		Revenue
Single Family Residence	0	6,390	6,390	\$	24.33	\$	1,865,624
Commercial		526	526	\$	24.33	\$	153,571
Other public authority	165.0		165	\$	20.93	\$	41,441
Total		6,916	7,081			\$	2,060,637
Annı	ualized Comn	nodity Sales	- Volumes an	d Re	venues		
							Annual
			<b>Total Sales</b>		Rate		Revenue
Single Family Residence			50,877,108.0	\$	4.3613	\$	221,891
Commercial			329,959,800.0	\$	4.3613	\$	1,439,054
Total						\$	1,660,945
	Other Opera	ating Reven	ues				, .
iscellaneous Revenues						\$	108
otal Other Revenues						\$	108
Total	Operating R	evenues					
esidential Customers			\$ 2,087,515		56.09%		
ommercial Customers			\$ 1,592,625		42.79%		
ther Public Authority			\$ 41,441		1.11%		
ub-Total Tariffed Rate Re	evenues		\$ 3,721,581				
ther Operating Revenues			<u>\$ 108</u>				
otal Operating Revenues	;	-	\$ 3,721,689				

# Missouri-American Water Company

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# Sewer Development of Tariffed Rates-District 1

Revenues Generated by Current Tariffed Rates Agreed-Upon Overall Revenue Increase Percentage Increase Needed						3,721,581 (275,046) 0.000%
	· ·	l Aga tap	Custo	mer Rates		
Customer Type	Current Service Charge		Proposed Service Charge			
Single Family Residence	\$	24.33	\$	24.33		
Commercial	\$	24.33	\$	24.33		
Other public authority*	\$	20.93	\$	20.93	*S:	ales to Rock Creek
	Cor	urrent nmodity Sharge	Proposed y Commodity Charge			
Singe Family Residence	\$	4.3613	\$	4.3613		
Commercial	\$	4.3613	\$	4.3613		

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## Sewer Revenue Annualizations at Proposed Rates-District 1

#### Annualized Customer Counts and Customer Charge Revenues

		Re	tail Customers			·	
						i	Annuał
Customer Type	Residential	Business	Total Meters		Rate *	F	levenue
Single Family Residence	6,390		6,390	\$	24.33	\$	1,865,625
Commercial		526	526	Ş	24.33	\$	153,572
Other Public Authority	165			\$	20.93	\$	41,441
Total	6,390	526	6,916			\$ 3	2,060,639
Anni	ualized Comm	odity Sales	<ul> <li>Volumes and</li> </ul>	Reve	nues		
Ann	ualized Comm	odity Sales	- Volumes and	Reve	nues		- <u></u> -
<u>Ann</u>	ualized Comm	odity Sales	- Volumes and	Reve	nues	-	Annual Sevenue
Anni Single Family Residence	ualized Comm	odity Sales		Reve s		-	evenue
	ualized Comm	odity Sales	Total Sales		Rate	R \$	
Single Family Residence	ualized Comm	odity Sales	Total Sales 50,877,108.0	\$	Rate 4.3613	R \$ \$	evenue 221,890

#### **Total Other Revenues**

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Total Operating Reve	enues		
Residential Customers	\$	2,087,516	56.09%
Commercial Customers	\$	1,592,626	42.79%
Other Public Authority	\$	41,441	1.11%
Sub-Total Tariffed Rate Revenues	\$	3,721,583	
Other Operating Revenues	\$	-	
Total Revenues at Proposed Rates	\$	3,721,583	
Revenue Check - Proposed Rates vs.	Current Rates		
Total Revenues at Proposed Rates	\$	3,721,583	

Total Revenues at Proposed Rates	*	3,121,003
Total Revenues at Current Rates	s	3,721,581
Change In Revenues at Proposed Rates	\$	1
Staff's Recommended Change in Operating Revenues	5	(275,046)

# Missouri-American Water Company\_\_\_\_\_ Sewer Rate Making Income Statement-District 2 Platte County

## Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 77,482
2	Other Operating Revenues *	\$ -
3	Total Operating Revenues	\$ 77,482

4 \* See "Revenues - Current Rates" for Details

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	Cost of Servic	e	
	ltem	ļ	mount
1	Operating Expense-Collection	\$	1
2	Operating Expense-Collection Maintenance	\$	1,423
3	Operating Expense-Pumping Operations	\$	1
4	Operating Expense-Pumping Maintenance	\$	4
9	Water treatment expense - oper & mtce	\$	68,958
5	Operating Expense-Treatment & Disp Oper	\$	2,381
6	Operating Expense-Treatment & Disp Maint	\$	1,222
7	Customer Accounts	\$	1,857
8	Administration & General - Expenses	\$	24,201
9	Depreciation Expense	\$	1,757
10	Amortization Expense	\$	1,818
11	Other Operating Expense	\$	873
12	Sub-Total Operating Expenses	\$	104,496
13	Income taxes	\$	(6,020)
14	Deferred Income Taxes	\$	904
15	Additional Current Tax Required	\$	5,928
16	Return on Rate Base	\$	1,908
17	Total Cost of Service	\$	107,216
18	Staff's Recommended Revenue Increase	\$	29,734

# Missouri-American Water Company

# Sewer Revenue Annualizations at Current Rates-District 2

#### Annualized Customer Counts and Customer Charge Revenues

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		Ret	ail Cu	tomers		
Customer Type	Non-Metered Customers	Metered Customers		fotal tomers	Rate *	Annual Revenue
Single Family Residence	98	1		99	\$ 65.22	\$ 77,481
Total				99		\$ 77,482
	Other Operation	ating Reven	ues			
Miscellaneous Revenues					\$ -	
Total Other Revenues					\$ -	
Tota	Operating R	evenues				
Service Charges - Retail Cu			\$	77,482		
Sub-Total Tariffed Rate R Other Operating Revenues	evenues		\$ \$	77,482		
Total Operating Revenues	5	-	\$ \$	77,482		

# Sewer Development of Tariffed Rates-District 2

Revenues Generated by Current Tariffed Rates	\$	77,482
Agreed-Upon Overall Revenue Increase	\$	29,734
Percentage Increase Needed	(	0.000%

	Custo	omer	Rates	
	urrent		oposed	
Customer Type*	ervice harge	-	ervice harge	
Single Family Residence	\$ 65.22	\$	65.22	

\*Current tariff authorizes only this rate. Reported customers include one metered customer. While a meter may have been installed, no metered customers are currently authorized.

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# Missouri-American Water Company

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# Sewer Revenue Annualizations at Proposed Rates-District 2

		Re	tail Cu	stomers				
Customer Type Single Family Residence	Residential 99	Business 0	Tol	al Meters 99	\$	Rate * 65.22	-	Annual evenue 77,482
Totai monthly service charge	99	0		99			\$	77,482
	Other Oper	rating Reven	ues	•				
Miscellaneous Revenues					\$	-		
Total Other Revenues					\$			
Total Other Mevendes					Ŷ	-		
Tota	I Operating R	evenues						
Service Charges - Retail Cu	stomers		s	77,482				
Sub-Total Tariffed Rate Re			\$ \$	77,482				
Other Operating Revenues			\$					
	ed Rates		\$	77,482				
Total Revenues at Propose								
	eck - Proposed Rates	vs. Current Rates						
Revenue Cr Total Revenues at Proposed Rates	eck - Proposed Rates	vs. Current Rates	\$	77,482				
Total Revenues at Propose Revenue Cr Total Revenues at Proposed Rates Total Revenues at Current Rates Increase In Revenues at Proposed F		vs. Current Rates	\$ \$	77,482 77,482				

#### Schedule 7-8

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# Missouri-American Water Company aking Income Statement-District 3, Cedar, Warren, Anna Meadows, Meramec

	Operating Revenues at Current Rates						
1	Tariffed Rate Revenues *	\$	1,211,894				
2	Other Operating Revenues *	\$	314				
	Total Operating Revenues  * See "Revenues - Current Rates" for Details	\$	1,212,208				

	Cost of Servic	e	
	Item		Amount
1	Operating Expense-Collection	\$	997
2	Operating Expense-Collection Maintenance	\$	92
3	Operating Expense-Pumping Operations	\$	4,810
4	Operating Expense-Pumping Maintenance	\$	(5)
5	Operating Expense-Treatment & Disp Oper	\$	124,887
6	Operating Expense-Treatment & Disp Maint	\$	48,042
7	Customer Accounts	\$	31,600
8	Administration & General - Expenses	\$	345,339
9	Depreciation Expense	\$	385,512
10	Other Operating Expense	\$	26,797
11	Water treatment expense - oper & mtce	\$	234,399
12	Customer Service Expenses	\$	196
13	Amortization Expense	\$	776
14	Sub-Total Operating Expenses	\$	1,203,442
15	Income Taxes	\$	472
16	Deferred Income Taxes	\$	(15,693)
17	Additional Current Tax Required	\$	82,382
18	Return on Rate Base	\$	274,669
19	Total Cost of Service	\$	1,545,272
20	Staff's Recommended Revenue Increase	\$	333,064

#### Sewer Revenue Annualizations at Current Rates-District 3

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## Annualized Customer Counts and Customer Charge Revenues

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	Non-Metered	Metered	Total				Annual
Customer Type	Customers	Customers	Customers		Rate *		Revenue
Anna meadows residential	97		97	\$	35.00	\$	40,740
Cedar Hill Single Family	577		577	\$	65.22	\$	451,583
Cedar Hill Mobile Home	19		19	\$	58.70	\$	13,384
Cedar Hill Multi-Family	91		91	\$	52.19	\$	56, <del>9</del> 91
Meramec Single Family	289		289	\$	26.33	\$	91,312
Meramec Multi-Family	267		267	\$	21.07	\$	67,508
Meramec Mobile Home	53		53	\$	23.70	\$	15,073
Warren County Single Family	420		420	\$	65.22	\$	328,709
Residential Total						\$	1,065,301
Cedar Hill Commercial	59		59	\$	65.22	\$	46,176
Warren County Commercial	2		2	\$	65.22	\$	1,565
						\$	47,742
Total			1,874			\$	1,113,043
/	Annualized Comr	nodity Sale	s - Volumes a	nd Re	venues		
nmercial usage greater than 6,000 gations	0er						Annual
month subject to additional fee	P=1		Total Sales		Rate		Revenue
Cedar Hill commercial			14,451,814.0	\$	6.840	Ş	98,850
			•	\$	-	\$	-
Warren County Commercial			-	\$	-	\$	-
				Tota	al	S	
				108		- Ş	98,850
	Other Operating I	Revenues	_			à	98,850
	Other Operating I	Revenues			314	þ	98,850
cellaneous Revenues	Other Operating	Revenues		\$	314	Ş	98,850
cellaneous Revenues	Other Operating	Revenues	<u>_</u>			φ	98,850
scellaneous Revenues tal Other Revenues	Other Operating I	<u></u>		\$	314	ð	98,850
scellaneous Revenues tal Other Revenues Total O		<u></u>	\$ 1.065.201	\$	314	ð	98,850
cellaneous Revenues tal Other Revenues Total O sidential Customers		<u></u>	\$ 1,065,301	\$	314	ð	98,850
cellaneous Revenues tal Other Revenues Total O sidential Customers mmercial Customers		<u></u>	\$ 146,592	\$	314	Þ	98,850
cellaneous Revenues al Other Revenues Total O sidential Customers nmercial Customers o-Total Tariffed Rate Revenues		<u></u>	\$ 146,592 \$ 1,211,894	\$	314	Ð	98,850
cellaneous Revenues al Other Revenues Total O sidential Customers nmercial Customers		ies	\$ 146,592	\$	314	Ð	98,850

# Sewer Development of Tariffed Rates-District 3

A . A . A A
\$ 1,211,894
\$ 333,064
0.000%

	: . C	ustomer	Rates		
<u>, and an and an </u>	Current Service			oposed Service	
Customer Type		Charge	(	Charge	
Anna meadows residential	\$	35.00	\$	35.00	
Cedar Hill Single Family	\$	65.22	\$	65.22	
Cedar Hill Mobile Home	\$	58.70	\$	58.70	
Cedar Hill Multi-Family	\$	52.19	\$	52.19	
Meramec Single Family	\$	26.33		26.33	
Meramec Multi-Family	\$	21.07	\$ \$	21.07	
Meramec Mobile Home	\$	23.70		23.70	
Warren County Single Family	\$	65.22	\$ \$ \$ \$	65.22	
			\$	-	
			\$	-	
Cedar Hill Commercial	\$	65.22	\$	65.22	
			\$	-	
Warren County Commercial	\$	65.22	\$	65.22	
	Cor	Surrent mmodity Charge			
Commercial usage greater than 6,000 gallons per month subject to commodity charge					
Cedar Hill commercial	\$	6.8400	\$	6.8400	
Warren County Commercial	\$	6.8400	\$	6.8400	

#### Sewer Revenue Annualizations at Proposed Rates-District 3

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## Annualized Customer Counts and Customer Charge Revenues

<b></b>			Retai	Cus	omers		
	Total				Annual		
Customer Type	Customers		Rate		Revenue		
Anna meadows residential	97	\$	35.00	\$	40,740		
Cedar Hill Single Family	577	\$	65.22	\$	451,583		
Cedar Hill Mobile Home	19	\$	58.70	\$	13,384		
Cedar Hill Multi-Family	91	\$	52.19	S	56,991		
Meramec Single Family	289	\$	26.33	\$	91,312		
Meramec Multi-Family	267	\$	21.07	\$	67,508		
Meramec Mobile Home	53	Ş	23.70	Ş	15,073		
Varren County Single Family	420	Š	65.22	ŝ	328,709		
Residential Total	120	Ŷ	00.22	š	1,065,301		
readennar rotar		\$	-	Š	1,000,001		
Cedar Hill Commercial	59	ŝ	65.22	ŝ	46 176		
Cedar Fill Commercial	29		00.22		46,176		
	<u> </u>	\$		\$			
Warren County Commercial	2	\$	65.22	\$	1,565		
Commercial Total				\$	47,741		
Total	1,874			\$	1,113,042		
namen en e	Annualiz	ed Co	mmodity S	ales	- Volumes a	and Revenues	
Commercial usage greater than							
6,000 gallons per month subject			<b>.</b>		Annual		
to additional fee	Total Sales	_	Rate		Revenue		
Cedar Hill commercial	14,451,814.0	\$	6.8400	Ş	98,850		
	*	\$	-	\$	-		
Warren County Commercial	 -	\$	6.8400	\$	-		
Narren County Commercial		\$ Tot	6.8400 al	\$ \$	- 98,850		
Varren County Commercial	Other Op	\$ Tot	6.8400	\$ \$	98,850		
Narren County Commercial	Other Op	\$ Tot	6.8400 al	\$ \$	- 98,850		
Varren County Commercial	Other Op	\$ Tot	6.8400 al	\$ \$	- 98,850		
Marren County Commercial	Other Op	\$ Tot	6.8400 al	\$ \$	- 98,850	\$ -	
Miscellaneous Revenues	Other Op	\$ Tot	6.8400 al	\$ \$	- 98,850		
Miscellaneous Revenues	Other Op	\$ Tot	6.8400 al	\$ \$	- 98,850	\$ - \$ -	
Miscellaneous Revenues Total Other Revenues		\$ Tot eratir	6.8400 al ag Revenue	\$ \$	- 98,850		
Miscellaneous Revenues Total Other Revenues	Other Op	\$ Tot eratir	6.8400 al ag Revenue	\$ \$	- 98,850		
Miscellaneous Revenues Total Other Revenues		\$ Tot eratir	6.8400 al ag Revenue	\$ \$	98,850		
Miscellaneous Revenues Total Other Revenues Tot Residential Customers		\$ Tot eratir	6.8400 al ag Revenue	\$ \$ \$ \$			
Miscellaneous Revenues Total Other Revenues To Residential Customers Commercial Customers	tal Operating	\$ Tot eratir	6.8400 al ag Revenue	\$ \$ \$ \$ \$ \$	1,065,301 146,591		
Miscellaneous Revenues Total Other Revenues To Residential Customers Commercial Customers Sub-Total Tariffed Rate Reve	tal Operating	\$ Tot eratir	6.8400 al ag Revenue	୬ ୫ ୨ ୬ ୫ ୫	1,065,301		
Miscellaneous Revenues Total Other Revenues Tot	tal Operating	\$ Tot eratir	6.8400 al ag Revenue	\$ \$ \$ \$ \$ \$	1,065,301 146,591		
Miscellaneous Revenues Total Other Revenues Tot Residential Customers Commercial Customers Sub-Total Tariffed Rate Reve Dther Operating Revenues Fotal Revenues at Proposed	tal Operating nues Rates	\$ Tot eratin	6.8400 al I <mark>g Revenue</mark> nues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,065,301 146,591 <b>1,211,893</b>		
Miscellaneous Revenues Total Other Revenues Total Other Revenues Commercial Customers Sub-Total Tariffed Rate Reve Other Operating Revenues Total Revenues at Proposed Revenue	tal Operating	\$ Tot eratin	6.8400 al I <mark>g Revenue</mark> nues	\$ \$ \$ \$ \$ \$ \$	1,065,301 146,591 1,211,893 1,211,893		
Miscellaneous Revenues Total Other Revenues Total Other Revenues Commercial Customers Sub-Total Tariffed Rate Reve Differ Operating Revenues Fotal Revenues at Proposed Revenue Total Revenues at Proposed Rates	tal Operating nues Rates	\$ Tot eratin	6.8400 al I <mark>g Revenue</mark> nues	୫୫ ୨ ୨	1,065,301 146,591 1,211,893 1,211,893		
Miscellaneous Revenues Total Other Revenues Tot Residential Customers Commercial Customers Sub-Total Tariffed Rate Reve Dther Operating Revenues Fotal Revenues at Proposed	tal Operating nues Rates Check - Proposed Rat	\$ Tot eratin	6.8400 al I <mark>g Revenue</mark> nues	\$ \$ \$ \$ \$ \$ \$	1,065,301 146,591 1,211,893 1,211,893		

## Missouri-American Water Company Making Income Statement-District 4 Jeff City, Maplewood, Ozark Meadows

	Operating Revenues at	t Current Rates	· .
1	Tariffed Rate Revenues *	\$	1,281,713
2	Other Operating Revenues *	\$	759
3	Total Operating Revenues	\$	1,282,472
4	* See "Revenues - Current Rates" for Details		

**Cost of Service** Amount item **Operating Expense-Collection** Ŝ 14 1 **Operating Expense-Collection Maintenance** \$ 2,318 2 **Operating Expense-Pumping Operations** \$ 29 3 Operating Expense-Pumping Maintenance \$ 3,932 4 5 Operating Expense-Treatment & Disp Oper 4,687 \$ 6 Operating Expense-Treatment & Disp Maint 84,087 \$ 7 Customer Accounts \$ 34,189 8 Administration & General - Expenses \$ 669,131 9 Depreciation Expense \$ 248,178 10 Other Operating Expense \$ 34,275 11 Water treatment expense - oper & mtce \$ 210,595 12 Amortization Expense 593 \$ 13 Sub-Total Operating Expenses \$ 1,292,028 14 Income Taxes \$ 6,105 15 Deferred Income Taxes \$ (34,864) \$ 102,545 16 Additional Current Tax Required 17 Return on Rate Base \$ 202,174 \$ **Total Cost of Service** 1,567,988 18 \$ 19 Staff's Recommended Revenue Increase 285,516

Customer Type	alized Custome	Retail Cu			,		
			stomers				
	Non-Metered	Metered	Total				Annual
	Customers	Customers	Customers		Rate		Revenue
Jeff City single fam	1145		1,145	\$	65.22	\$	896,123
Jeff City mobile home	212		212	\$	55.43	\$	141,014
Jeff City commercial	6		6	\$	65.22	\$	4,696
Ozark Meadows single fam	26		26	\$	65.22	\$	20,349
Maplewood single fam 5/8"		363	363	\$	6.26	\$	27,269
Maplewood commercial 5/8"		1	1	\$	6.26	\$	75
Maplewood commercial 2"	· · · ·	2	2	\$	66.95	\$	1,607
Maplewood commercial 3"		1	1	\$	125.54	\$	1,506
Total			1			\$	1,092,638
an an an an an an A	nnualized Comr	nodity Sale	s - Volumes ar	nd R	evenues		
			Total Sales				Annual
			(Thousands)		Rate		Revenue
Maplewood single fam 5/8"			18,562.0	\$	5.3500	\$	99,307
Maplewood commercial 5/8"			3,701.9	ŝ	5.3500	ŝ	19,805
Maplewood commercial 2"			7,403.8	ŝ	5.3500	Ş	39,610
Maplewood commercial 3"			3,701.9	\$	5.3500	\$	19,805
Jeff City Commercial*			1,002.5	\$	6.1500	\$	6,165
Ozark Meadows*			820.5	\$	5.3400	\$	1 283
Ozark meadows			020.0	Ş	5.5400	Ş	4,382
usage greater than 6,000 gallons per month s	ubject to commodity			т.	. r	•	100.075
charge	ther Operating I	Revenues		To	a	\$	189,075
scellaneous Revenues				\$	759		
				Ŷ	100		
tal Other Revenues				\$	759		
Total Or	perating Revenu	les	÷				
sidential Customers			\$ 1,188,442				
mmercial Customers			\$ 93,271				
b-Total Tariffed Rate Revenues			\$ 1,281,713				
her Operating Revenues			\$ 1,201,713				

#### **Missouri-American Water Company**

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## Sewer Development of Tariffed Rates-District 4

#### Revenues Generated by Current Tariffed Rates Agreed-Upon Overall Revenue Increase Percentage Increase Needed

	Custom	er Rates			
		Current Service			
Customer Type	C	Charge	(	Charge	
Jeff City single fam	\$	65.22	\$	65.22	
Jeff City mobile home	\$	55.43	\$	55.43	
Jeff City commercial	\$	65.22	\$	65.22	
Ozark Meadows single fam	\$	65.22	\$	65.22	
Maplewood single fam 5/8"	\$	6.26	\$	6.26	
Maplewood commercial 5/8"	\$	6.26	\$	6.26	
Maplewood commercial 2"	\$	66.95	\$	66.95	
Maplewood commercial 3"	\$	125.54	\$	125.54	

	Cor	urrent nmodity Charge	
Maplewood single fam 5/8"	\$	5.3500	\$ 5.3500
Maplewood commercial 5/8"	\$	5.3500	\$ 5.3500
Maplewood commercial 2"	\$	5.3500	\$ 5.3500
Maplewood commercial 3"	\$	5.3500	\$ 5.3500
•	\$	-	\$ -
Jeff City Commercial*	\$	6.1500	\$ 6.1500
	\$	-	\$ -
Ozark Meadows*	\$	5.3400	\$ 5.3400

\*usage greater than 6,000 gallons per month subject to commodity charge

%000'0	
919,85	\$
1,281,713	\$

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Sewer District 1

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## Sewer Revenue Annualizations at Proposed Rates-District 4

		Retail Custo	omers				 ·····
Customer Type	Residential	Business	Tota	al Customers		Rate	Annual Revenue
Jeff City single fam	1145			1145	\$	65.22	\$ 896,123
Jeff City mobile home	212	•		212	\$	55.43	\$ 141,014
Jeff City commercial		6		6	\$	65.22	\$ 4,696
Ozark Meadows single fam	26			26	\$	65.22	\$ 20,349
Maplewood single fam 5/8"	363	4		363	\$	6.26	\$ 27,269
Maplewood commercial 5/8"		1		1 2	\$	6.26	\$ 75
Maplewood commercial 2"		2		_	\$	66.95	\$ 1,607
Maplewood commercial 3"		1		1	\$	125.54	\$ 1,506
Total	0	0		0			\$ 1,092,638
An	nualized Comm	odity Sales	- Vol	umes and F	Rever	nues	
				Annual			
	Total Sales	Rate		Revenue			
Maplewood single fam 5/8"	18562.005	5.35	\$	99,306.73			
Maplewood commercial 5/8"	3701.915	5.35	\$	19,805.25			
Maplewood commercial 2"	7403.83	5.35	\$	39,610.49			
Maplewood commercial 3"	3701.915 0	5.35	\$	19,805.25			
Jeff City Commercial*	1002.516	6.15	\$	6,165.47			
Ozark Meadows*	0 820.508	5.34	\$	4,381.51			
Usage greater than 6,000 gallons per month	1						
subject to additional fee		Total	\$	189,075			
Ot	er Operating Re	venues					
liscellaneous Revenues					\$	-	
otal Other Revenues					\$	-	
Total Ope	rating Revenues	a <u>fi si </u> ta si		<u> </u>			
		·····	\$	1,188,442			
				1,100,442			
				93 270 60			
ommercial Customers			\$	93,270.69			
ommercial Customers ub-Total Tariffed Rate Revenues			\$ \$	93,270.69 1 <b>,281,713</b>			
ommercial Customers ub-Total Tariffed Rate Revenues ther Operating Revenues			\$ \$	1,281,713			
ommercial Customers ub-Total Tariffed Rate Revenues ther Operating Revenues otal Revenues at Proposed Rates			\$ \$				
commercial Customers ub-Total Tariffed Rate Revenues other Operating Revenues otal Revenues at Proposed Rates Revenue Check - Pro	posed Rales vs. Current F	Rates	\$ \$	1,281,713			
Residential Customers Commercial Customers Sub-Total Tariffed Rate Revenues Other Operating Revenues otal Revenues at Proposed Rates Revenue Check - Pro Dal Revenues at Proposed Rates Dal Revenues at Current Rates	posed Rates vs. Current F	Rates	\$ \$ \$	1,281,713			
ommercial Customers ub-Total Tariffed Rate Revenues other Operating Revenues otal Revenues at Proposed Rates Revenue Check - Pro otal Revenues at Proposed Rates	posed Rates vs. Current F	Rates	\$ \$ \$ \$	1,281,713 1,281,713 1,281,713			

## Missouri-American Water Company Sewer Rate Making Income Statement-District 5 Stonebridge, Saddlebrook, Emerald Pointe

		<b>Operating Revenues at C</b>	Current Ra	tes
1	Tariffed Rate Revenues *	\$		1,029,192
2	Other Operating Revenues *	_\$		4,954
3	Total Operating Revenues	\$		1,034,146

4 \* See "Revenues - Current Rates" for Details

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Cost	of Service		
ltem	· · · · · · · · · · · · · · · · · · ·	Amount	
Operating Expense-Collection	\$	21,738	
Operating Expense-Collection Maintenance	\$	2,364	
Operating Expense-Pumping Operations	\$	-	
Operating Expense-Pumping Maintenance	\$	61,359	
Operating Expense-Treatment & Disp Oper	\$	1,730	
Operating Expense-Treatment & Disp Maint	\$	75,042	
Customer Accounts	\$	15,373	
Administration & General - Expenses	\$	134,501	
Depreciation Expense	\$	182,068	
0 Other Operating Expense	\$	7,961	
1 Water treatment expense - oper & mtce	\$	14,681	
2 Customer Servvice Expense	\$	1,238	
3 Amortization Expense	\$	5,158_	
4 Sub-Total Operating Expenses	\$ \$	523,213	
5 Income Taxes	\$	200,246	
s Deferred Income Taxes	\$	(50,916)	
7 Additional Current Tax Required	\$	(116,565)	
8 Return on Rate Base	\$	144,290	
9 Total Cost of Service	\$	700,268	
Staff's Recommended Revenue Increase	\$	(333,878)	

	nue Annua	alizations	at Current R	ates	s-Distri	ct 5	
Annualized			Customer Cha				·····
	Non-Metered	Metered	Total				Annual
Customer Type	Customers	Customers	Customers		Rate		Revenue
Emerald Pointe							
Residential 5/8"		359	359	Ş	46.22	\$	199,11
Residential 1"		1	1	\$	105.57	\$	1,26
Residential 2"		1	1	\$	323.22	\$	3,87
Commercial 5/8"		12	12	\$	46.22	\$	6,65
Commercial 1"		2	2	\$	105.57	\$	2,53
Commerical 2"		12	12	\$	323.22	\$	46,54
Saddlebrooke						\$	
Residential 5/8"		21	21	\$	40.97	\$	10,32
Residential 1"		66	66	\$	77.89	\$	61,68
Commercial 1"		1	1	\$	77.89	\$	93
Stonebridge						\$	
Residential Schedule A		46	46	\$	65.22	\$	36,00
Residential Base Charge		1	1	\$	65.94	\$	79
Residential Metered B 5/8"		233	233	\$	36.96	\$	103,34
Residential Metered A 5/8"		310	310	\$	40.97	\$	152,40
Block 1 Commodity		0	0	\$	-	\$	
Block 2 Commodity		Ō	Ō	\$	-	\$	
Commercial A 5/8"		15	15	ŝ	40.97	\$	7,37
Commercial A 1*		25	25	ŝ	77.89	\$	23,36
Commercial A 1-1/2"		13	13	Š	139.43	ş	21,75
Commercial A 2*		2	2	š	213.27	\$	5,118
Commercial B 5/8*		8	8	š	36.69	\$	3,52
Commercial B 1"		1	1	ŝ	69.74		83
Commercial Block 1		0	0	÷	09.74	\$ \$	03.
Commercial Block 2		0	0			ş	
		U	-			\$	607 AC
Total			1,129	_		Ş	687,454
		aity Sales -	Volumes and	Reve			
Emerald Pointe					Rate		Annual Revenue
Residential 5/8"			11801.407	\$	3.3300	\$	39,299
Residential 1"			32.873	\$	3.3300	\$	109
Residential 2"			32.873	\$	3.3300	\$	109
Commercial 5/8"			7661.592	\$	3.3300	\$	25,513
Commercial 1"			1276.932	\$	3.3300	\$	4,252
Commerical 2"			7661.592	\$	3.3300	\$	25,513
Saddlebrooke						\$	
			0400 004	~	6.0500		
Residential 5/8"			2163.021	\$	0.0000	\$	13,086
Residential 5/8" Residential 1"			2163.021 6798.066	\$ \$	6.0500	\$ \$	
						\$	41,128
Residential 1" Commercial 1"			6798.066	\$	6.0500	\$ \$	41,128
Residential 1" Commercial 1" Stonebridge			6798.066 268.500	\$	6.0500	\$	41,128
Residential 1" Commercial 1" Stonebridge Residential Schedule A	·		6798.066 268.500 0.000	\$	6.0500	\$ \$ \$ \$	41,128
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge			6798.066 268.500 0.000 0.000	\$	6.0500	\$ \$ \$ \$ \$	41,128
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8"			6798.066 268.500 0.000 0.000 0.000	\$	6.0500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	41,128
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8"			6798.066 268.500 0.000 0.000 0.000 0.000	\$	6.0500 6.0500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	41,128 1,624
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity			6798.066 268.500 0.000 0.000 0.000 0.000 18757.612	\$ \$ \$	6.0500 6.0500 6.0500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	41,128 1,624 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021	\$	6.0500 6.0500	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13,086 41,128 1,624 1 1 113,484 46,207
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8"			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000	\$ \$ \$	6.0500 6.0500 6.0500	****	41,128 1,624 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1"			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000	\$ \$ \$	6.0500 6.0500 6.0500	*****	41,128 1,624 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1"			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000	\$ \$ \$	6.0500 6.0500 6.0500	*****	41,128 1,624 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1-1/2" Commercial A 2"	· · · · · · · · · · · · · · · · · · ·		6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000	\$ \$ \$	6.0500 6.0500 6.0500	*****	41,128 1,624 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1-1/2" Commercial A 2" Commercial B 5/8"			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000	\$ \$ \$	6.0500 6.0500 6.0500	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	41,128 1,624 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1-1/2" Commercial A 2" Commercial B 5/8"	· · · · · · · · · · · · · · · · · · ·		6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	\$ \$ \$ \$	6.0500 6.0500 6.0500 4.0500	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	41,128 1,624 1,624 113,484 46,207
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1" Commercial A 2" Commercial B 5/8" Commercial B 5/8"	· ·		6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 5053.858	\$ \$ \$ \$ \$	6.0500 6.0500 6.0500 4.0500 6.0500	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	41,128 1,624 113,484 46,207 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1-1/2" Commercial A 2" Commercial B 5/8"			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	\$\$ \$\$ \$\$ \$\$	6.0500 6.0500 4.0500 4.0500 6.0500 4.0500	* * * * * * * * * * * * * * * * * * * *	41,126 1,624 1,624 113,484 46,207 - - - - - - - - - - - - - - - - - - -
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1-1/2" Commercial A 2" Commercial B 5/8" Commercial B 5/8" Commercial B 1" Commercial B 1"			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 5053.858	\$ \$ \$ \$ \$	6.0500 6.0500 4.0500 4.0500 6.0500 4.0500	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	41,126 1,624 1,624 113,484 46,207 - - - - - - - - - - - - - - - - - - -
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1-1/2" Commercial A 2" Commercial B 5/8" Commercial B 5/8" Commercial B 1" Commercial B 1"			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 5053.858	\$\$ \$\$ \$\$ \$\$	6.0500 6.0500 4.0500 4.0500 6.0500 4.0500	* * * * * * * * * * * * * * * * * * * *	41,126 1,624 1,624 113,484 46,207 - - - - - - - - - - - - - - - - - - -
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1-1/2" Commercial A 2" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 1" Commercial B 1"			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 5053.858	\$\$ \$\$ \$\$ \$\$	6.0500 6.0500 4.0500 4.0500 6.0500 4.0500	* * * * * * * * * * * * * * * * * * * *	41,128 1,624 113,484 46,207 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1-1/2" Commercial A 2" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 1" Commercial B 1" Commercial Block 1 Commercial Block 2			6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 5053.858	\$ \$ \$ \$ Tot	6.0500 6.0500 4.0500 4.0500 4.0500 4.0500 al	* * * * * * * * * * * * * * * * * * * *	41,128 1,624 113,484 46,207 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1" Commercial A 1" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 1" Commercial B 1" Commercial B 1" Commercial Block 1 Commercial Block 2	venues	-	6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 5053.858	\$ \$ \$ S Tot	6.0500 6.0500 4.0500 4.0500 4.0500 4.0500 4.0500 al	* * * * * * * * * * * * * * * * * * * *	41,128 1,624 113,484 46,207 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1-1/2" Commercial A 2" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 1" Commercial B 1" Commercial B 1" Commercial B 10ck 2	venues		6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 5053.858 206.742	\$ \$ \$ S Tot	6.0500 6.0500 4.0500 4.0500 4.0500 4.0500 4.0500 al	* * * * * * * * * * * * * * * * * * * *	41,126 1,624 1,624 113,484 46,207 - - - - - - - - - - - - - - - - - - -
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 5/8" Commercial A 1" Commercial A 1" Commercial A 1" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 1" Commercial B 1" Commercial B 10ck 1 Commercial Block 2	venues		6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 5053.858 206.742	\$ \$ \$ S Tot	6.0500 6.0500 4.0500 4.0500 4.0500 4.0500 4.0500 al	* * * * * * * * * * * * * * * * * * * *	41,128 1,624 113,484 46,207 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 1" Commercial A 1" Commercial A 1-1/2" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 1" Commercial B 1" Commercial B 1" Commercial Block 1 Commercial Block 2	venues		6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 5053.858 206.742	\$ \$ \$ S Tot	6.0500 6.0500 4.0500 4.0500 4.0500 4.0500 4.0500 al	* * * * * * * * * * * * * * * * * * * *	41,128 1,624 
Residential 1" Commercial 1" Stonebridge Residential Schedule A Residential Base Charge Residential Metered B 5/8" Residential Metered A 5/8" Block 1 Commodity Block 2 Commodity Commercial A 5/8" Commercial A 5/8" Commercial A 1" Commercial A 1" Commercial A 1" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 5/8" Commercial B 1" Commercial B 1" Commercial B 10ck 1 Commercial Block 2	venues		6798.066 268.500 0.000 0.000 0.000 18757.612 11409.021 0.000 0.000 0.000 0.000 0.000 0.000 5053.858 206.742	\$ \$ \$ S Tot	6.0500 6.0500 4.0500 4.0500 4.0500 4.0500 4.0500 al	* * * * * * * * * * * * * * * * * * * *	41,124 1,624 113,484 46,207 30,576 837

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Revenues Generated by Current Tariffed Rates Agreed-Upon Overall Revenue Increase Percentage Increase Needed						1,029,192 (333,878) 0.000%		
Salah Sa	Custo	omer Rate	es	. х.				
	Current Proposed				Current		Proposed	
-	Service		Service		Commodity		Commodity	
Customer Type	(	Charge	Charge		Charge		Charge	
Emerald Pointe								
Residential 5/8"	\$	46.22	\$	46.22	\$	3.3300	\$	3.3300
Residential 1"	\$	105.57	\$	105.57	\$	3.3300	\$	3.3300
Residential 2"	\$	323.22	\$	323.22	\$	3.3300	\$	3.3300
Commercial 5/8"	\$	46.22	\$	46.22	\$	3.3300	\$	3.3300
Commercial 1"	\$	105.57	\$	105.57	\$	3.3300	\$	3.3300
Commerical 2"	\$	323.22	\$	323.22	\$	3.3300	\$	3.3300
Saddlebrooke	\$	-	\$	-	\$	-	\$	-
Residential 5/8"	\$	40.97	\$	40.97	\$	6.0500	\$	6.0500
Residential 1"	\$	77.89	\$	77.89	\$	6.0500	\$	6.0500
Commercial 1"	\$	77.89	\$	77.89	\$	6.0500	\$	6.0500
Stonebridge	\$	-	\$	-	\$	-	\$	-
Residential Schedule A	\$	65.22	\$	65.22	\$	-	\$	-
Residential Base Charge	\$	65.94	\$	65.94	\$	-	\$	-
Residential Metered B 5/8"	\$	36.96	\$	36.96	\$	-	\$	-
Residential Metered A 5/8"	\$	40.97	\$	40.97	\$	-	\$	- ·
Block 1 Commodity	\$	-	\$	-	\$	6.0500	\$	6.0500
Block 2 Commodity	\$	-	\$	-	\$	4.0500	\$	4.0500
Commercial A 5/8"	\$	40.97	\$	40.97	\$	-	\$	-
Commercial A 1"	\$	77.89	\$	77.89	\$	-	\$	-
Commercial A 1-1/2"	\$	139.43	\$	139.43	\$ \$	-	\$	-
Commercial A 2"	\$	213.27	\$	213.27	\$	-	\$	-
Commercial B 5/8"	\$	36.69	\$	36.69	\$	-	\$	-
Commercial B 1"	\$	69.74	\$	69.74	\$	-	\$	-
Commercial Block 1	\$	•	\$		\$	6.0500	\$	6.0500
Commercial Block 2	\$	_	\$	-	Ŝ	4.0500	\$	4.0500

# Sewer Development of Tariffed Rates-District 5

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# Sewer Revenue Annualizations at Proposed Rates-District 5

#### Annualized Customer Counts and Revenues

Customer Type	Total Customers	Customer Charge	F	Revenue	Total Sales (1000 gallons)	Co	mmodity Rate	F	levenue
Emerald Pointe									
Residential 5/8"	359	\$ 46.22	\$	199,116	11801.407	\$	3.3300	\$	39,299
Residential 1"	1	\$ 105.57	\$	1,267	32.873	\$	3.3300	\$	109
Residential 2"	1	\$ 323.22	\$	3,879	32.873	\$	3.3300	\$	109
Commercial 5/8"	12	\$ 46.22	\$	6,656	7661.592	\$	3.3300	\$	25,513
Commercial 1"	2	\$ 105.57	\$	2,534	1276.932	\$	3.3300	\$	4,252
Commerical 2"	12	\$ 323.22	Ş	46,544	7661.592	Ş	3.3300	\$	25,513
Saddlebrooke		<b>\$</b> -	\$	-	0	\$	-	\$	-
Residential 5/8"	21	\$ 40.97	\$	10,324	2163.021	\$	6.0500	\$	13,086
Residential 1"	66	\$ 77.89	\$	61,689	6798.066	\$	6.0500	\$	41,128
Commercial 1"	1	\$ 77.89	\$	935	268.5	\$	6.0500	\$	1,624
Stonebridge		<b>\$</b> -	\$	-	0	\$	-	\$	-
Residential Schedule A	46	\$ 65.22	\$	36,001	0	\$	-	\$	-
Residential Base Charge	1	\$ 65.94	\$	791	0	\$	-	\$	~
Residential Metered B 5/8"	233	\$ 36.96	\$	103,340	0	\$	•	\$	-
Residential Metered A 5/8"	310	\$ 40.97	\$	152,408	0	Ş	-	\$	-
Block 1 Commodity		s -	\$	· -	18757.612	\$	6.0500	\$	113,484
Block 2 Commodity		<b>\$</b> -	\$	-	11409.021	\$	4.0500	\$	46,207
Commercial A 5/8"	15	\$ 40.97	\$	7.375	0	S	-	\$	· -
Commercial A 1"	25	\$ 77.89	\$	23,367	0	\$	-	\$	-
Commercial A 1-1/2"	13	\$ 139.43	\$	21,751	0	\$	-	\$	~
Commercial A 2"	2	\$ 213.27	\$	5,118	0	\$	-	\$	-
Commercial B 5/8"	8	\$ 36.69	Ś	3,522	0	\$	-	\$	-
Commercial B 1"	1	\$ 69,74	\$	837	0	\$	-	\$	-
Commercial Block 1		\$ -	\$	-	5053.858	\$	6.0500	\$	30,576
Commercial Block 2		<b>\$</b> -	\$	-	206.742	\$	4.0500	\$	837
Total	1,129		\$	687,454	-	Tot	al	\$	341,738
	Other Operation	ng Revenu	es						
Miscellaneous Revenues					\$-				

**Total Other Revenues** 

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#### Total Operating Revenues

Service Charges - Residential Customers	\$ 822,238
Service Charges - Commercial Customers	\$ 206,954
Sub-Total Tariffed Rate Revenues	\$ 1,029,192
Other Operating Revenues	\$ -
Total Revenues at Proposed Rates	\$ 1,029,192
Revenue Check - Proposed Rates vs. Current F	Rates
Total Revenues at Proposed Rates	\$ 1,029,192
Total Revenues at Current Rates	\$ 1,029,192
Change in Revenues at Proposed Rates	\$ - \$ (333,878)
Staff's Recommended change in Operating Revenues	\$ (333,878)

\$

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